

*(Research) Article*

# The Influence of E-Samsat, Tax Sanctions, Tax Socialization, and Tax Amnesty on Motor Vehicle Tax Compliance in Denpasar City

Ildefonsus Zuanda Dunas\*, Gusti Ayu Putu Eka Dewi Prihantari

Accounting Study Program, Faculty of Economics and Business, Universitas Udayana, UNUD Campus Main Road, Badung, Bali, Indonesia, 80361

\* Corresponding Author: [ilzanddunas225@gmail.com](mailto:ilzanddunas225@gmail.com)

**Abstract:** This study aims to analyze the influence of the E-Samsat system, tax sanctions, tax socialization, and tax amnesty programs on motor vehicle tax compliance in Denpasar City. The background of this research lies in the increasing number of registered motor vehicles in Bali, which has not been followed by proportional growth in tax revenues, as evidenced by the rising number of arrears between 2020 and 2023. This phenomenon raises questions about taxpayers' compliance and the effectiveness of existing government policies. A quantitative approach was employed, grounded in attribution theory as the theoretical framework to explain how external factors may shape taxpayer behavior. Primary data were collected through structured questionnaires distributed to 100 respondents at the Denpasar SAMSAT Office, using an accidental sampling method. Data analysis was conducted using multiple linear regression with the assistance of SPSS 25, preceded by validity, reliability, and classical assumption tests to ensure the robustness of the findings. The results indicate that both the E-Samsat system and tax sanctions have a significant and positive effect on taxpayer compliance, highlighting the importance of accessible digital services and strict law enforcement in encouraging tax payment. In contrast, tax socialization and tax amnesty programs do not show a significant effect on motor vehicle tax compliance. This suggests that socialization efforts have yet to be optimally delivered and that amnesty policies may only provide short-term relief without fostering sustainable compliance. These findings provide practical implications for local governments in designing policies to enhance compliance. Strengthening digital tax systems such as E-Samsat, improving service quality, and enforcing effective sanctions should remain top priorities. Meanwhile, tax socialization programs should be redesigned to be more engaging and targeted, and the long-term consequences of tax amnesty should be carefully considered.

**Keywords:** E-Samsat; Tax Amnesty; Taxpayer Compliance; Tax Sanctions; Tax Socialization.

Received: 05 August 2025:

Revised: 26 August 2025:

Accepted: 17 September 2025:

Online Available: 19 September  
2025:

Curr. Ver.: 19 September 2025



Copyright: © 2025 by the authors.  
Submitted for possible open  
access publication under the  
terms and conditions of the  
Creative Commons Attribution  
(CC BY SA) license  
(<https://creativecommons.org/licenses/by-sa/4.0/>)

## 1. Introduction

Motor vehicles are essential means of transportation that facilitate the mobility of people from one place to another. Nowadays, vehicle ownership has become a basic necessity to support individuals' daily activities (Oktavianingrum, 2021). Over time, the number of motor vehicles has continued to increase each year. This trend is evident in daily life, where most individuals own private vehicles—often more than one—to meet their mobility needs (Mandala Yuda & Musmini, 2024).

Every vehicle owner is obliged to pay Motor Vehicle Tax (PKB), a type of regional tax that must be paid annually (Oktavianingrum, 2021). The provisions regarding PKB collection are governed by Bali Governor Regulation No. 52 of 2003 concerning the Calculation of the Motor Vehicle Tax Base and Transfer Fee. Regional taxes are classified into provincial and

municipal/city taxes, with PKB falling under the provincial category and serving as one of the largest contributors to local revenue in Bali Province. Hence, all potential revenues from motor vehicle taxation must be optimally managed by competent tax authorities. Ideally, the increase in motor vehicle numbers should be accompanied by a proportional increase in tax revenues (Oktavianingrum, 2021). However, in reality, PKB revenue has not reached its full potential due to the large number of vehicles that have not been re-registered or are in arrears, among other factors that affect taxpayer compliance.

**Table 1.** Number of Motor Vehicle Tax Arrears in Denpasar City.

<b>Year</b>	<b>Number of Arrears</b>
2020	12.928 unit
2021	15.422 unit
2022	18.622 unit
2023	36.453 unit

Source: Bapenda Bali Province, 2025

As shown in Table 1, the number of vehicles in arrears for motor vehicle tax payments in Denpasar City increased significantly from 2020 to 2023. This indicates a declining level of taxpayer compliance. Taxpayer compliance is crucial because it directly affects regional revenue, which is essential for regional development. Maximizing tax revenue depends on the extent to which taxpayers fulfill their obligations (Astawa, 2023).

Motor vehicle tax compliance is influenced by several factors. According to attribution theory (Robbins & Judge, 2015), individual behavior can be influenced by internal and external factors. In the context of tax compliance, external factors such as the implementation of the e-Samsat system, tax sanctions, tax socialization, and tax amnesty programs may significantly influence taxpayers' behavior. These external factors involve direct or indirect intervention by the government, such as through policy innovation or service improvements.

Tax amnesty, in this context, refers to the waiver of administrative penalties, such as interest and fines, on unpaid motor vehicle taxes. Under a tax amnesty program, taxpayers are only required to pay the principal amount of their overdue taxes without incurring penalties (Mahmuda, 2023). Astawa (2023) found that such amnesty programs, along with mobile tax service units, positively influence taxpayer compliance in Denpasar. However, conflicting evidence was presented by Leo et al. (2022), who found that tax amnesty had no significant impact on motor vehicle taxpayer compliance in Baubau City.

Tax sanctions are punitive measures intended to enforce compliance with tax regulations. Administrative tax sanctions serve to deter non-compliance by imposing interest, fines, or surcharges on delinquent taxpayers (Puteri et al., 2019). Research by Sulistyowatie et al. (2024) confirmed that tax sanctions positively influence motor vehicle tax compliance.

According to Saragih et al. (2018), the e-Samsat system enables taxpayers to pay motor vehicle taxes and validate vehicle registration (STNK) through ATMs of partner banks across Indonesia (e.g., BJB, BCA, BRI, BNI, and CIMB Niaga). To use this service, a taxpayer's ID number must match the one registered in the e-Samsat system and their bank account. This system facilitates online tax payments, potentially increasing compliance through convenience. Tax socialization is also essential, particularly for younger populations such as university students. Although tax education may be embedded in academic curricula, additional outreach is needed across universities in Bali. Prior studies have yielded mixed results. For instance, Sugiyani et al. (2022), Muhamad et al. (2020), and Hasnidarini et al. (2024) found that tax socialization positively affects individual and e-commerce MSME taxpayers' compliance. Conversely, Haryadi & Ernandi (2023) reported no significant impact of tax socialization on individual taxpayer compliance.

Taxpayer compliance refers to the condition in which a taxpayer fulfills their tax obligations in accordance with prevailing laws and regulations. As noted by [Puteri et al. \(2019\)](#), taxpayer compliance—specifically regarding motor vehicle taxes—is believed to be influenced by both internal and external factors. Based on attribution theory, external factors such as tax amnesty programs, the e-Samsat system, sanctions, and tax socialization are expected to positively influence taxpayer behavior. Therefore, this study aims to analyze the extent to which both internal and external factors affect motor vehicle tax compliance in Denpasar City.

## 2. Methodology

This study adopts a quantitative research approach, supported by qualitative insights, to analyze the influence of tax amnesty programs, the e-Samsat system, tax sanctions, and tax socialization on motor vehicle tax compliance in Denpasar City. The research was conducted at the SAMSAT Office in Denpasar, chosen due to the observed discrepancy between the increasing number of motor vehicles and the stagnating level of tax compliance.

The study focuses on individual taxpayers registered at the Denpasar SAMSAT office. The variables analyzed include four independent variables (e-Samsat, tax sanctions, tax socialization, and tax amnesty) and one dependent variable (taxpayer compliance). Operational definitions of each variable were established to ensure clear measurement indicators (Sugiyono, 2019).

The population comprises all registered motor vehicle taxpayers in Denpasar. The sample was determined using accidental sampling, with a total of 100 respondents selected based on Slovin's formula with a 10% margin of error. Primary data were collected via online questionnaires distributed through Google Forms, while secondary data were obtained from relevant government agencies. A 4-point Likert scale was used to measure respondents' perceptions of the variables. Descriptive statistics were used to describe the demographic characteristics of respondents and their responses. The data underwent validity and reliability testing to ensure measurement quality (Paramitha et al., 2020; Rahmatika & Salim, 2021).

To analyze the data, multiple linear regression was employed to determine the effect of each independent variable on taxpayer compliance. Prior to regression analysis, classical assumption tests were conducted, including tests for normality, multicollinearity, and heteroscedasticity, to validate the model. Hypothesis testing involved the F-test (for simultaneous effects), t-test (for partial effects), and the coefficient of determination ( $R^2$ ) to assess the explanatory power of the independent variables. The findings are expected to offer practical recommendations for improving taxpayer compliance, particularly through the enhancement of digital tax services such as the e-Samsat system (Sugiyono, 2022).

## 3. Results and discussion

### 3.1. Data Analysis Results

#### 3.1.1. Validity Test

A measurement instrument is considered valid if it accurately measures what it is intended to measure. The validity test in this study was used to assess whether the questionnaire items appropriately capture the intended constructs. Validity was tested by correlating each item's score with the total score. The results are presented in Table 2.

Table 2. Instrument Validity Test Results

Statement	Pearson Correlation	Description
<i>E-Samsat (X1)</i>		
X1.1	0,853	Valid
X1.2	0,851	Valid
X1.3	0,851	Valid
X1.4	0,808	Valid
X1.5	0,869	Valid
X1.6	0,877	Valid
X1.7	0,839	Valid

<b>Tax Sanctions (X2)</b>		
X2.1	0,796	Valid
X2.2	0,859	Valid
X2.3	0,867	Valid
X2.4	0,726	Valid
X2.5	0,830	Valid
<b>Tax Socialization (X3)</b>		
X3.1	0,846	Valid
X3.2	0,886	Valid
X3.3	0,847	Valid
X3.4	0,770	Valid
X3.5	0,767	Valid
<b>Tax Amnesty (X4)</b>		
X4.1	0,771	Valid
X4.2	0,825	Valid
X4.3	0,809	Valid
X4.4	0,752	Valid
X4.5	0,692	Valid
X4.6	0,734	Valid
<b>Taxpayer Compliance (Y)</b>		
Y1	0,796	Valid
Y2	0,784	Valid
Y3	0,814	Valid
Y4	0,753	Valid
Y5	0,775	Valid
Y6	0,783	Valid
Y7	0,718	Valid

Source: Processed Data, 2025

The results in Table 2 demonstrate that all item statements for each variable have Pearson correlation coefficients close to  $\pm 1$ , indicating that they are valid and suitable for use in further analysis.

### 3.1.2. Reliability Test

Reliability refers to the degree to which a measurement yields consistent results. Reliability was tested using Cronbach's Alpha, with a threshold of  $>0.60$  indicating acceptable internal consistency. The results are summarized in Table 3.

**Table 3.** Instrument Reliability Test Results.

<b>Variable</b>	<b>Cronbach's Alpha</b>	<b>Description</b>
E-Samsat (X1)	0,886	Reliabel
Tax Sanctions (X2)	0,936	Reliabel
Tax Socialization (X3)	0,871	Reliabel
Tax Amnesty (X4)	0,881	Reliabel
Taxpayer Compliance (Y)	0,886	Reliabel

Source: Processed Data, 2025

All variables have Cronbach's Alpha values greater than 0.60, confirming that the instruments are reliable and internally consistent.

### 3.1.3. Classical Assumption Tests

To ensure the appropriateness of the regression model, three classical assumption tests were conducted: normality, multicollinearity, and heteroscedasticity.

### 3.1.4. Normality Test

The normality of the data was tested using the Kolmogorov–Smirnov test. If the Asymp. Sig (2-tailed) is greater than 0.05, the data are considered normally distributed.

**Table 4.** Normality Test Result.

	<b>Unstandardized Residual</b>
N	100
Test Statistic	0,083
Asymp. Sig (2-tailed)	0,088

Source: Processed Data, 2025

As shown in Table 4, the Asymp. Sig value of 0.088 is greater than 0.05, indicating that the residuals are normally distributed and the data meet the assumption of normality.

### 3.1.5. Multicollinearity Test

Multicollinearity was tested using Tolerance and Variance Inflation Factor (VIF) values. A Tolerance value greater than 0.10 and a VIF value less than 10 indicate the absence of multicollinearity.

**Table 5.** Multicollinearity Test Results

Variable	Colinearity Statistics		Description
	Tolerance	VIF	
E-Samsat (X1)	0,591	1,691	No Multicollinearity
Tax Sanctions (X2)	0,452	2,214	No Multicollinearity
Tax Socialization (X3)	0,546	1,831	No Multicollinearity
Taxpayer Compliance X4)	0,590	1,696	No Multicollinearity

Source: Processed Data, 2025

Based on Table 5, there is no multicollinearity problem among the independent variables, which include e-Samsat, tax sanctions, tax socialization, and tax amnesty. All variables have Tolerance values above 0.10 and VIF values below 10. This indicates that there is no strong linear correlation among the independent variables.

### 3.1.6. Heteroscedasticity Test

The heteroscedasticity test was conducted using the White Test by regressing the squared residuals ( $U^2$ ) on the independent variables. The model is considered free from heteroscedasticity if the calculated Chi-square ( $\chi^2$ ) value is smaller than the critical value from the Chi-square distribution table.

**Table 6.** Heteroscedasticity Test Results.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.636	0.404	0.306	9.21981

Source: Processed Data, 2025

$C^2$  Calculated <  $C^2$  Table = No Heteroscedasticity

$C^2$  Calculated =  $n \times R^2$

$C^2$  Calculated =  $100 \times 0,404$

$C^2$  Calculated = 40,4

Thus, the calculated chi-square value is 40,4

The chi-square table value is obtained using the formula:

$df = n - 1$

$df = 100 - 1$

$df = 99$  At a significance level of 0.05, the chi-square critical value ( $\chi^2_{table}$ ) with 99 degrees of freedom is 123.225.

Since  $\chi^2_{calculated}$  (40.4) <  $\chi^2_{table}$  (123.225), this indicates that heteroskedasticity is not present in the model.

Based on the results of the White test presented in Table 6, it is evident that the independent variables do not significantly influence the absolute residuals. This confirms the absence of heteroskedasticity symptoms in the regression model. Therefore, the model is considered statistically appropriate and reliable for further analysis.

### 3.1.7. Multiple Linear Regression Test

Multiple linear regression was conducted after the classical assumption tests were met. This analysis aims to determine the influence of more than one independent variable on a dependent variable. In this study, multiple linear regression was used to assess how the e-Samsat program, tax sanctions, tax socialization, and tax amnesty influence taxpayers' compliance in paying motor vehicle taxes.

**Table 7.** Multiple Linear Regression Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	5,144	2,244		2,293	0,024
E-Samsat (X1)	0,341	0,097	0,342	3,526	<0,001
Tax Sanctions (X2)	0,566	0,152	0,411	3,713	<0,001
Tax Socialization (X3)	-0,011	0,126	-0,009	-0,084	0,933
Taxpayer Compliance X4)	0,055	0,127	0,042	0,431	0,667

Source: Processed Data, 2025

The multiple linear regression equation derived from Table 7 is as follows:

$$Y = 5,144 + 0,341X_1 + 0,566X_2 - 0,011X_3 + 0,055X_4 + e$$

Explanation:

- Constant (5.144): The positive constant suggests that even without the influence of e-Samsat (X1), tax sanctions (X2), tax socialization (X3), and tax amnesty (X4), there is an inherent tendency among taxpayers to comply with motor vehicle tax obligations.
- e-Samsat (X1): The regression coefficient of 0.341 indicates that a one-point increase in the e-Samsat score leads to a 0.341 increase in taxpayer compliance. This suggests that improved e-Samsat services contribute positively to tax compliance.
- Tax Sanctions (X2): The coefficient of 0.566 demonstrates that tax sanctions have the strongest positive influence on taxpayer compliance. A one-point increase in the perception of sanctions results in a 0.566 increase in compliance, highlighting the deterrent effect of sanctions.
- Tax Socialization(X3): The coefficient of -0.011, although very close to zero and statistically insignificant (p = 0.933), suggests that current socialization efforts may not be effectively enhancing compliance. This could indicate issues with content, delivery, or targeting of socialization programs.
- Tax Amnesty (X4): The regression coefficient of 0.055 implies a modest positive influence of the tax amnesty program on taxpayer compliance. Although the effect is weaker compared to other variables, amnesty programs still contribute positively to compliance behavior.

**3.1.8. Model Feasibility Test (F-Test)**

The F-test is employed to determine whether the independent variables, collectively, have a statistically significant influence on the dependent variable. If the significance value (p-value) is less than 0.05, the model is considered statistically valid and capable of predicting the dependent variable. Conversely, if the p-value exceeds 0.05, the model is not statistically significant. This test helps to assess whether a meaningful linear relationship exists between the independent variables and the dependent variable.

**Table 8.** Model Feasibility Test Results (F-Test).

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	595,498	4	148,875	21,316	0,001
	Residual	663,492	95	6,984		
	Total	1,258,990	99			

Source: Processed Data, 2025

As shown in Table 8, the significance value is 0.001, which is less than 0.05. This indicates that the regression model is statistically significant and can reliably explain the phenomenon of taxpayer compliance. Therefore, the variables—e-Samsat, tax sanctions, tax socialization, and tax amnesty—together have a significant influence on motor vehicle tax compliance.

### 3.1.9. Coefficient of Determination ( $R^2$ Test)

The  $R^2$  test measures the extent to which the independent variables can explain the variation in the dependent variable. In this study, the coefficient of determination test is used to evaluate how well the variables e-Samsat, tax sanctions, tax socialization, and tax amnesty explain variations in motor vehicle tax compliance.

**Table 9.** Coefficient of Determination Results ( $R^2$  Test).

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,688	0,473	0,451	2,642

Source: Processed Data, 2025

The Adjusted R Square value in Table 9 is 0.451, indicating that 45.1% of the variation in motor vehicle tax compliance is explained by the variables e-Samsat, tax sanctions, tax socialization, and tax amnesty. The remaining 54.9% is attributed to other factors not included in this research model.

### 3.1.10. Hypothesis Testing (Partial t-Test)

The t-test is used to examine the individual effect of each independent variable on the dependent variable. A variable is considered to have a significant influence if its significance value is less than 0.05. In such cases, the corresponding hypothesis is accepted (i.e., not rejected). The results of the partial t-test are presented in Table 10.

**Table 10.** Hypothesis Testing Results (Partial t-Test).

Variable	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	5,144	2,244		2,293	0,024
E-Samsat (X1)	0,341	0,097	0,342	3,526	<0,001
Tax Sanctions (X2)	0,566	0,152	0,411	3,713	<0,001
Tax Socialization (X3)	-0,011	0,126	-0,009	-0,084	0,933
Taxpayer Compliance X4)	0,055	0,127	0,042	0,431	0,667

Source: Processed Data, 2025

Explanation of t-test results (Table 10):

- *e*-Samsat (X1) The significance value is <0.001, which is less than 0.05, indicating a significant positive influence on the dependent variable. The regression coefficient  $B = 0.341$  suggests that for every one-unit increase in e-Samsat performance, taxpayer compliance increases by 0.341 units. This supports Hypothesis 1, which is accepted.
- Tax Sanctions (X2) With a Sig. value < 0.001, tax sanctions significantly and positively influence taxpayer compliance. The B coefficient = 0.566 implies that increasing awareness or enforcement of tax sanctions can increase compliance by 0.566 units. Therefore, Hypothesis 2 is accepted.
- Tax Socialization (X3) The Sig. value = 0.933, which exceeds 0.05, indicates no significant effect on compliance. The negative coefficient  $B = -0.011$  suggests an inverse but negligible relationship. This implies that current tax socialization efforts may be ineffective or misaligned with compliance factors. Hypothesis 3 is rejected.
- Tax Amnesty (X4) The Sig. value = 0.667, greater than 0.05, also suggests no significant impact on taxpayer compliance. Although the B value = 0.055 is positive, the effect is statistically insignificant. Hence, Hypothesis 4 is rejected.

## 3.2. Discussion of Research Findings

### 3.2.1. Effect of e-Samsat on Taxpayer Compliance

The t-test results and significance value indicate that the e-Samsat service has a positive and significant impact on taxpayer compliance. This finding suggests that as the quality of the e-Samsat program improves, taxpayer compliance with vehicle tax obligations increases accordingly, thereby supporting Hypothesis 1. This outcome aligns with attribution theory, which posits that individuals tend to attribute their behavior to external factors that either facilitate or impede action. In this context, the convenience, time efficiency, and transparency

afforded by the online e-Samsat system act as facilitating external factors, thereby encouraging taxpayers to fulfill their obligations promptly. Field observations reveal that many taxpayers—especially younger individuals and those with high mobility—appreciate the e-Samsat system for eliminating long waits at Samsat offices. Such positive perceptions of ease of use and practicality reinforce attribution-driven improvements in compliance.

These findings corroborate prior studies by Haryadi & Ernandi (2023), Abdi & Faisol (2023), Aprilianti (2021), Gustaviana (2020), Maulana & Septiani (2022), Kukuluh Bhagaskara et al. (2023), and Gunawan (2020), all of which reported that e-Samsat positively influences taxpayer compliance in paying vehicle taxes.

### **3.2.2. Effect of Tax Sanctions on Taxpayer Compliance**

The results of the t-test and significance values show that tax sanctions have a positive and significant effect on taxpayer compliance. This indicates that stronger sanctions correspond with higher levels of compliance, while weaker sanctions are associated with lower compliance—supporting Hypothesis 2. This finding is consistent with attribution theory, which suggests that individual behavior is influenced by perceived consequences of actions. Taxpayers who understand that late or nonpayment could lead to administrative penalties or legal enforcement tend to comply more diligently in order to avoid negative outcomes. Field evidence supports this view, as the enforcement of clear sanctions and awareness campaigns emphasizing legal consequences for noncompliance appear to foster deterrence and higher compliance.

These results are in line with prior research by Angelica & Sapari (2024), Maulana & Septiani (2022), Wangi et al. (2023), Rahmatika & Salim (2021), Chandra & Simbolon (2023), Puteri et al. (2019), Sugiyani et al. (2022), Prayitna & Witono (2022), Dewi et al. (2020), and Ayu Juliantari et al. (2021), which similarly found that tax sanctions positively influence taxpayer compliance with vehicle tax obligations.

### **3.2.3. Effect of Tax Socialization on Taxpayer Compliance**

The t-test results reveal that tax socialization has a negative but statistically insignificant effect on taxpayer compliance. Hence, Hypothesis 3 is rejected. Attribution theory helps explain this phenomenon by showing how people assign causes to their behavior. When taxpayers receive effective and clear socialization from tax authorities, they may attribute their compliance to these outreach efforts. However, if the socialization is perceived as ineffective—as indicated by respondents in this study—they may attribute noncompliance to the lack of proactive or relevant information from authorities. This negative attribution can reduce motivation to fulfill tax obligations.

Viewed through this lens, improving the effectiveness of socialization is crucial to cultivating positive attributions and enhancing compliance. These findings echo previous studies by Mahmuda (2023), Widajantie & Anwar (2020), Haryadi & Ernandi (2023), Arfiyanti & Akbar (2024), Wangi et al. (2023), and Chandra & Simbolon (2023), which similarly reported that tax socialization does not significantly influence vehicle tax compliance due to its perceived ineffectiveness or limited reach.

### **3.2.4. Effect of Tax Amnesty on Taxpayer Compliance**

The t-test results indicate that tax amnesty does not exert a significant positive effect on taxpayer compliance in Denpasar, leading to the rejection of Hypothesis 4. Although the amnesty program aims to encourage clearance of tax arrears by waiving penalties, in practice, taxpayers tend to postpone payment until a new amnesty appears. This behavior suggests that such programs do not foster enduring compliance habits but may instead reinforce a pattern of waiting for relief. For example, in Denpasar, many taxpayers who participated in the amnesty drive were long-standing defaulters rather than habitual payers—motivated primarily by the opportunity to avoid penalties. In attribution terms, taxpayers may interpret the amnesty as a short-term fix rather than a catalyst for lasting behavioral change. The anticipation of future amnesty reduces urgency for timely payment, fostering a pattern of delay rather than commitment.

These observations align with previous research by Abdi & Faisol (2023), Dongoran et al. (2022), Melati et al. (2021), and Leo et al. (2022), which similarly found that tax amnesty does not significantly enhance compliance, as it is often seen as an immediate reprieve rather than an incentive for long-term adherence.

#### 4. Conclusion

This study examined the influence of e-Samsat, tax sanctions, tax socialization, and tax amnesty on motor vehicle taxpayer compliance in Denpasar's SAMSAT. Based on hypothesis testing and the discussion above, the following conclusions are drawn:

- e-Samsat E-Samsat has a positive and significant effect on taxpayer compliance in paying vehicle taxes. A well-implemented e-Samsat program enhances compliance levels.
- Tax sanctions also have a positive and significant impact on compliance. Strong enforcement mechanisms increase taxpayer responsiveness and fulfillment of obligations.
- Tax socialization does not significantly influence compliance. The perceived ineffectiveness and insufficient reach of socialization efforts limit their impact.
- Tax amnesty likewise does not significantly enhance compliance. Rather than encouraging routine payment behavior, amnesty programs appear to reinforce procrastination by offering periodic relief from penalties.

#### References

- Abdi, A. S., & Faisol, I. A. (2023). Pengaruh Pemutihan Pajak, Samsat Keliling, E-Samsat, Sanksi Pajak, Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kabupaten Bangkalan. *Neo-Bis*, 12(1), 1–14.
- Angelica, P. F., & Sapari. (2024). *Pengaruh pemutihan pajak kendaraan, kesadaran, sosialisasi, sanksi, dan pelayanan terhadap kepatuhan wajib pajak*. 13(6).
- 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*, 11(1), 1–20.
- Arfiyanti, D. H., & Akbar, F. S. (2024). Pengaruh Program Pemutihan, Kesadaran Wajib Pajak Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(2), 1574–1590. <https://doi.org/10.31955/mea.v8i2.4209>
- Astawa, K. I. P. (2023). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor Dan Layanan Samsat Keliling Terhadap Kepatuhan Wajib Pajak Di Kota Denpasar. In *Nucl. Phys.* (Issue Pengaruh Program Pemutihan Pajak Kendaraan Bermotor Dan Layanan Samsat Keliling Terhadap Kepatuhan Wajib Pajak Di Kota Denpasar).
- Ayu Juliantari, N. K. et al. (2021). Pengaruh kesadaran wajib pajak, kualitas pelayanan, kewajiban moral, sanksi pajak, dan sosialisasi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di kantor samsat ganyar. *Jurnal Kharisma*, 3(1), 128–139.
- Chandra, P. P. B., & Simbolon, S. (2023). Pengaruh Sosialisasi Perpajakan, Sanksi Perpajakan, Tingkat Pendidikan, dan Program Pemutihan Pajak Kendaraan Bermotor Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus pada Karyawan di Yayasan Pendidikan Dharmawidya). *Global Accounting: Jurnal Akuntansi*, 2(2), 1–16.
- Dewi, S. et al. (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), 108–124.
- Dongoran, P. et al. (2022). Pengaruh Program E-Samsat, Samsat Keliling, Pemutihan PKB, Pembebasan Bea Balik Nama Kendaraan Bermotor Dan Operasi Kepolisian Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Di Kantor Bersama SAMSAT Kota Tangerang). *Jurnal Empire*, 2(2), 135–147.
- Gunawan, R. (2020). Pengaruh Sistem E-Samsat Dan Kepuasan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Pemilik Kendaraan Bermotor. *Skrripsi*, 141.
- Gustaviana, S. (2020). Pengaruh Program E-Samsat, Samsat Keliling, Pemutihan PKB, Pembebasan Bea Balik Nama Kendaraan Bermotor dan Operasi Kepolisian Terhadap Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Empiris Pada Kantor Bersama Sistem Administrasi Manunggal di Ba. *Akuntansi*, 1(1), 20–29. <https://ojs.stiesia.ac.id/index.php/prisma>
- Haryadi, H., & Ernandi, H. (2023). Pengaruh Program Pemutihan PKB, Sistem E-Samsat, Sosialisasi Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Kualitas Pelayanan Sebagai Variabel Moderasi di Kabupaten Sidoarjo. *Innovative Technologica: Methodical Research Journal*, 3(2), 1–12. <https://doi.org/10.47134/innovative.v3i2.21>
- Hasnidarini, R. et al. (2024). Pengaruh Sosialisasi Perpajakan dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak. *Bandung Conference Series: Accountancy*, 4(1), 128–133. <https://doi.org/10.29313/bcsa.v4i1.11014>

- Kukuh Bhagaskara et al. (2023). Pengaruh Tingkat Pendapatan, Kesadaran Wajib Pajak dan Penerapan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Roda Dua. *Profit: Jurnal Manajemen, Bisnis Dan Akuntansi*, 2(1), 74–88. <https://doi.org/10.58192/profit.v2i1.449>
- Leo, M. et al. (2022). Pengaruh Pemutihan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Pendapatan sebagai variabel Moderating. *Owner*, 6(3), 3036–3047. <https://doi.org/10.33395/owner.v6i3.953>
- Mahmuda, F. M. (2023). Pengaruh Pemutihan Pajak, Pembayaran Pajak Secara Online (e-Samsat), Sanksi Pajak, Dan Sosialisasi Pajak Terhadap Kepatuhan Membayar Pajak Kendaraan Bermotor. In *Aleph* (Vol. 87, Issue 1,2). [https://repository.uinjkt.ac.id/dspace/bitstream/123456789/75998/1/4.%20Skripsi%20Farid%20Maulana%20M\\_1118082000\\_119.pdf](https://repository.uinjkt.ac.id/dspace/bitstream/123456789/75998/1/4.%20Skripsi%20Farid%20Maulana%20M_1118082000_119.pdf)
- Mandala Yuda, M. T., & Musmini, L. S. (2024). Pengaruh Program Pemutihan Pajak, Pengetahuan Perpajakan, dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kantor Samsat Buleleng. *Jurnal Akuntansi Profesi*, 15(01), 189–199. <https://doi.org/10.23887/jap.v15i01.48998>
- Maulana, M. D., & Septiani, D. (2022). Pengaruh Layanan Samsat Keliling, E-Samsat dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 14(2), 231–246.
- Melati, I. S. et al. (2021). Pengaruh Pengetahuan, Kewajiban Moral, Program Pemutihan, Dan Razia Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Kota Pekanbaru. *Ecountbis (Economic Accounting and Business Journal)*, 1(1), 365–379.
- Muhamad, M. S. et al. (2020). Pengaruh Sosialisasi Perpajakan, Tarif Pajak, Sanksi Perpajakan, Dan Kesadaran Perpajakan Terhadap Kepatuhan Pelaporan Spt Tahunan Wajib Pajak Orang Pribadi (Studi Empiris Pada KPP Pratama Jayapura). *Jurnal Akuntansi Dan Keuangan Daerah*, 14(1). <https://doi.org/10.52062/jakd.v14i1.1446>
- Oktavianingrum, D. (2021). Pengaruh Penerapan Sistem Informasi Online E-Samsat Jabar Rendra Trisyanto Surya Yeti Apriliawati Politeknik Negeri Bandung (D4-Akuntansi Manajemen Pemerintahan/Akuntansi). *Indonesian Accounting Research Journal*, 1(2), 244–252.
- Paramitha, O. et al. (2020). Pengaruh Faktor Diskriminasi, Keadilan dan Teknologi Informasi Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Penggelapan Pajak di KPP Pratama Jember. *Akuntansi Profesi*, 11(1), 59–67.
- Prayitna, S., & Witono, B. (2022). Pengaruh Sistem Samsat Drive Thru, Kesadaran Wajib Pajak, Sanksi Pajak, Pengetahuan Perpajakan Dan Akuntabilitas Pelayanan Publik Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Pada Wajib pajak SAMSAT Kota Surakarta). *IKRAITH-EKONOMIKA No*, 5(1), 134–141.
- Puteri, P. O. et al. (2019). Analisis Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *JURNAL EKSPLORASI AKUNTANSI*, 1(3), 1569–1588. <https://doi.org/10.24036/jea.v1i3.163>
- Rahmatika, K., & Salim, N. (2021). Analisis Pengaruh Tarif Pajak, Sanksi Pajak, Sosialisasi Pajak dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Jepara. *Jurnal Rekognisi Akuntansi*, 5(1), 54–70. <https://journal.unisnu.ac.id/jra/article/view/180%0Ahttps://journal.unisnu.ac.id/jra/article/download/180/115>
- Robbins, S. P., & Judge, T. (2015). *Perilaku organisasi* (Edisi ke-16). Jakarta: Salemba Empat.
- Saragih, A. H. et al. (2018). Reformasi Administrasi Pelayanan Publik: Studi Pada Penerapan Kebijakan Electronic Samsat (E-Samsat) Di Provinsi Dki Jakarta. *Dialogue*, Desember.
- Sugiyani, I. G. A. A. et al. (2022). Pengaruh Sosialisasi Pajak, Pengetahuan Pajak, Kualitas Pelayanan, Sanksi Pajak, Kewajiban Moral Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kecamatan Mengwi Kabupaten Badung. *Jurnal KARMA (Karya Riset Mahasiswa Akuntansi)*, 2(1), 2389–2395. <https://e-journal.unmas.ac.id/index.php/karma/article/view/5399>
- Sugiyono. (2022). *Metode Penelitian Kuantitatif* (Setiyawami (ed.)). Alfabeta, CV.
- Sugiyono, P. D. (2019). *Metode Penelitian Kuantitatif, Kualitatif dan Kombinasi (Mixed Methods)*. Alfabeta, CV.
- Sulistiyowatie, S. L. et al. (2024). *Determinan Kepatuhan Wajib Pajak Orang Pribadi Di KPP Pratama Klaten Perspektif Islam*. 05(02), 271–282.
- Wangi, N. M. . et al. (2023). Pengaruh Pengetahuan Pajak, Sanksi Pajak, Tarif Pajak dan Pelayanan Pajak terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor pada Kantor Samsat Kota Tabanan. *Jurnal Kharisma*, 3(3), 349–358.
- Widajantie, T. D., & Anwar, S. (2020). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Behavioral Accounting Journal*, 3(2), 129–143. <http://repository.upnjatim.ac.id/633/>