

The Influence of The E-Samsat Program on Taxpayer Compliance in Paying Motor Vehicle Tax (PKB) in Magetan Regency

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Abstract: This study examines how the E-Samsat Program affects taxpayer compliance in Magetan Regency in paying Motor Vehicle Tax (PKB). This study adopts a quantitative research design, with data collected from E-Samsat users through a questionnaires. For data analysis, simple linear regression is used. According to statistics, the implementation of the E-Samsat Program positively and significantly affects taxpayer compliance, regardless of the last year of SPT submission. E-Samsat feature will assist taxpayers in meeting their tax obligations in a practical, efficient, and easily accessible manner

Keywords : E-Samsat, Taxpayer Compliance, Motor Vehicle Tax.

Abstrak: Penelitian ini mengkaji pengaruh Program E-Samsat terhadap kepatuhan wajib pajak dalam membayar Pajak Kendaraan Bermotor (PKB) di Kabupaten Magetan. Penelitian ini menggunakan pendekatan kuantitatif, dengan pengumpulan data melalui penyebaran kuesioner kepada pengguna E-Samsat. Analisis data dilakukan menggunakan regresi linier sederhana. Berdasarkan hasil analisis statistik, penerapan Program E-Samsat berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, terlepas dari tahun terakhir penyampaian Surat Pemberitahuan Tahunan (SPT). Fitur E-Samsat membantu wajib pajak memenuhi kewajiban perpajakannya secara praktis, efisien, dan mudah diakses.

Kata kunci: E-Samsat, Kepatuhan Wajib Pajak, Pajak Kendaraan Bermotor.

INTRODUCTION

Indonesia, as a developing country, regards tax as one of the most important sources of national revenue. According to Mardiasmo (2023). tax is a compulsory payment made by the public to the state in accordance with prevailing regulations and provisions, which is used to finance the state's continuous needs. In 2025, tax revenue is projected to reach 65% of total state revenue according to the State Budget (APBN). This revenue funds the country's sustainable development. There are two types of taxes in Indonesia: state (central) tax and regional (local) tax.

Regional tax revenue contributes to funding local government functions.

Residents of a region are required to pay regional taxes to the local government. Only the local community benefits from this tax, as it is used to finance regional needs. Locally Generated Revenue (PAD) is derived from regional taxes. PAD is essential for the implementation of regional governance and sustainable development (Suryadi et al. 2025). Motor Vehicle Tax (Pajak Kendaraan Bermotor/PKB) is one source of funding for PAD. Law Number 28 of 2009 concerning Regional Tax and Retribution imposed a levy on the ownership and/or control of motor vehicles known as a Regional Levy, which was eventually rescinded by Law Number 1 of 2022 and succeeded by the Motor Vehicle Tax (PKB). PKB revenue reached IDR 4,875,853,229,560 in 2025, with a target achievement rate of 105%, according to statistics from the East Java Provincial Revenue Office (BAPENDA). However, despite its value as a substantial revenue source, low compliance in motor vehicle tax payment remains a major problem in many regions.

According to Hendrik, Head of the Sub-Directorate (Kasubdit) of Motor Vehicle Tax (PKB) and Motor Vehicle Ownership Transfer Fee (BBNKB) at the East Java Provincial Revenue Office (BAPENDA), this tax is responsible for a relatively high nominal value and percentage. Of the 85% of taxpayers considered compliant, 15% have not paid their taxes in full, particularly motor vehicle tax (PKB) (Purmadani 2025). Furthermore, 164.1 million motor vehicles were registered nationwide in 2024. However, this figure does not correspond to the effectiveness of motor vehicle tax payment: 58.33 million vehicles have no outstanding motor vehicle tax arrears, while 62.32 million vehicles have not paid their motor vehicle tax. Only 35.5% of the 164.14 million vehicles registered in 2024 had paid their motor vehicle tax without any outstanding fees or obligations (Wildan, 2026). As a result, measures are needed to improve tax compliance, particularly with regard to motor vehicle tax.

Maintaining the quality of state revenue depends heavily on taxpayers' compliance with their tax obligations. Many internal and external factors influence taxpayer compliance. Internal factors include the taxpayer's history, knowledge, and awareness of the importance of tax, as well as understanding of tax regulations.

Meanwhile, external factors—including service quality, procedural clarity, information accessibility, and perceptions of the fairness of the tax system—are crucial in fostering taxpayer trust and compliance (Herlinanur 2025). To achieve this, the government is working to build a framework that facilitates more efficient PKB collection. E-Samsat is one such innovation.

The government is expected to improve public service standards in line with technological advancement. To keep pace with the times and provide the best possible service, the government continues to innovate. The government created E-Samsat with the aim of making motor vehicle tax payment easier for the general public. Through the ATMs of partner banks in Indonesia (BJB, BCA, BRI, BNI, and CIMB Niaga), E-Samsat is a service for paying motor vehicle tax and verifying vehicle registration certificates (STNK) (Saragih, Hendrawan, dan Susilawati 2019). This system is accessible throughout Indonesia, including East Java, which launched E-Smart SAMSAT.

The E-Samsat initiative in Magetan Regency, part of East Java Province, continues to be promoted to improve public compliance and simplify motor vehicle tax payment. To determine whether the E-Samsat initiative has strengthened taxpayer compliance in Magetan Regency, it is crucial to understand that the system's success hinges not only on technological accessibility but also on community acceptance and engagement with the service.. This research, titled “The Influence of the E-Samsat Program on Motor Vehicle Tax Payment Compliance,” aims to analyze how the presence of the E-Samsat program impacts public compliance in paying motor vehicle tax.

Building on this premise, the present research is oriented toward examining whether the E-Samsat program has a bearing on taxpayer compliance in Magetan Regency concerning the discharge of motor vehicle tax obligations. The purpose of this inquiry is to probe and corroborate the degree to which the E-Samsat program impinges upon taxpayer adherence to the duty of remitting motor vehicle tax, treating the E-Samsat program as the independent variable and taxpayer compliance with the compulsory motor vehicle tax in Magetan Regency as the dependent variable.

LITERATURE REVIEW / THEORETICAL FRAMEWORK

TAM Theory (*Technology Acceptance Model*)

To explain user acceptance of technology, the Technology Acceptance Model (TAM) proposed by Davis (1989) states that individual acceptance of technology is based on two main factors: perceived usefulness and perceived ease of use. According to Wardani (2020), the indicators of the E-Samsat system include service speed, effectiveness, efficiency, ease of use, and transaction security. This finding aligns coherently with the underlying premises of the Technology Acceptance Model (TAM), wherein perceived ease of use and perceived usefulness bear upon the acceptance of technology.. Hence, the greater the level of perceived ease of use and usefulness of E-Samsat, among taxpayers, the more likely they are to use the system, which in turn improves public compliance and discipline in paying motor vehicle tax. Within the context of E-Samsat, if taxpayers perceive the system as useful and effective, they will be more inclined to accept and use the service.

E-Samsat Program

In response to technological advancement, the government developed a tax service system named E-Samsat. E-Samsat is a service program that offers electronic motor vehicle tax payment through financial networks such as ATMs and e-banking (Megayani 2021). The implementation of this system is based on Presidential Regulation Number 5 of 2015 concerning the One-Stop Integrated Administration System for Motor Vehicles. The purpose of E-Samsat is to make tax payment fast, simple, secure, and effective. In addition, this technology reduces illegal levies and long queues by making it easier for taxpayers to pay anytime and anywhere

PKB Taxpayer Compliance

Tax is a primary source of state funding and is essential for economic growth. Regional taxes, such as Motor Vehicle Tax, are an important component of Locally Generated Revenue (PAD) within the framework of regional autonomy. Motor Vehicle Tax (PKB) constitutes a tax levied by the local government on the

ownership and/or possession of motor vehicles, in accordance with Law Number 1 of 2024. In light of the incremental annual growth in the number of motor vehicles, PKB renders a substantial contribution toward regional revenue..

Taxpayer compliance is one significant measure used to evaluate the effectiveness of the tax system. According to Mardiasmo (2019), taxpayer compliance reflects the level of understanding, awareness, and fulfillment of tax obligations in accordance with prevailing regulations. Taxpayer compliance with motor vehicle tax is positively correlated with their level of knowledge. Taxpayers' understanding of their tax-related duties and the repercussions that ensue of failing to comply increases along with their tax knowledge. As a result, taxpayers pay their taxes within the specified period without coercion (Wahyudi et al. 2023) Previous Research

Several previous studies have found that E-Samsat has a positive impact on taxpayer compliance. According to Ediasari dkk. (2026) motor vehicle taxpayer compliance is strongly influenced by the E-Samsat initiative. Furthermore Bakhtiar et al. (2025)) emphasized that the E-Samsat system can improve tax compliance by making information more accessible and transparent. In other words, the more successfully the E-Samsat program is implemented, the more successful the public is in fulfilling its tax obligations. In addition, research by Musaiyadi & Sholihin (2025) shows that the E-Samsat system significantly improves taxpayer compliance by simplifying the tax payment process through easy access, time efficiency, information transparency, and digital system security. However, according to research by Maulana & Septiani (2022), E-Samsat is considered to have only a small impact on taxpayer compliance, as many taxpayers still find it difficult to understand and use the program due to a lack of public communication. Some taxpayers are reluctant to use the E-Samsat service and prefer not to use it because they consider the procedure complicated. Furthermore, a study by Maudy Sindia (2022) found that taxpayer compliance was not significantly affected by the introduction of the E-Samsat program; although successfully implemented at the South Jakarta Samsat, its use remains suboptimal, particularly in administrative areas, resulting in low effectiveness.

Conceptual Framework

Consistent with the Technology Acceptance Model (TAM), perceived usefulness and perceived ease of use serve as determinants of technology adoption. Taxpayers demonstrate heightened propensity to leverage E-Samsat in fulfilling their tax obligations provided the system is perceived as efficacious and undemanding to use..

Increased use of E-Samsat will help the public pay their taxes more efficiently, which can reduce delays, increase awareness, and encourage compliance. As a result, it is believed that the E-Samsat initiative can influence taxpayer compliance with the PKB (Motor Vehicle Tax) payment system.

This explanation shows that the following framework can be used to describe for the relationship between the variables involved in this research :

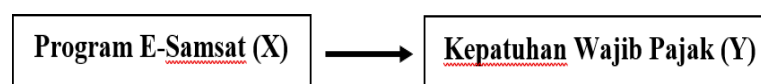


Figure 1. Conceptual Framework

Hypothesis

As a technology-based innovation in public services, the E-Samsat initiative simplifies and expedites taxpayer's fulfillment of their Motor Vehicle Tax obligations. This technology eliminates the need for those bearing tax obligations to physically visit the Samsat office by allowing them to make electronic tax payments through various financial channels, including ATMs and other digital services. It is expected that the accessibility, speed, and time efficiency of the E-Samsat program will make it more easy too for taxpayers for fulfill their tax obligations.

The perceived benefits and ease of use inherent in E-Samsat engender greater public motivation to discharge tax obligations punctually. This aligns with the idea of the Technology Acceptance Model (TAM), which asserts that people will be motivated to use technology if they perceive it as simple and beneficial. The likelihood of taxpayers to discharge their tax obligations increases along with level of adoption of the E-Samsat system.

Previous studies have shown that the E-Samsat initiative has an impact on taxpayer compliance. According to research by Ahmad & Devyanthi (2025), taxpayer compliance is also influenced by the implementation of E-Samsat. This is further supported by a study by Anggi Winasari (2020) which found that the e-Samsat system can influence motor vehicle taxpayer compliance because its implementation makes it easier for taxpayers to pay tax and improves their compliance.

However, other studies show conflicting findings. These studies refute the hypothesis by showing that the e-Samsat program has a favorable but small impact on motor vehicle tax compliance. This indicates that the e-Samsat scheme does not always directly improve taxpayer compliance. Some taxpayers continue to choose to pay their taxes directly at the Samsat office due to low public awareness, lack of marketing, and limited use of digital banking services (Niken Apriliana Susanti, 2018; Maspupah et al., 2025)

H1: The E-Samsat Program has a positive and significant effect on taxpayer compliance in paying Motor Vehicle Tax (PKB) in Magetan Regency.

RESEARCH METHOD

This inquiry analyzes the impact of the E-Samsat program on taxpayer compliance in paying Motor Vehicle Tax (PKB), employing a quantitative method and survey-based technique. The subjects of this research, conducted in Magetan Regency, were all motor vehicle taxpayers.

This research makes use of quantitative data acquired derived from both primary and secondary data sources alike. Secondary data were retrieved from associated organizations, such as the Regional Revenue Office, literature, and scholarly publications, whereas primary data were procured directly gathered from respondents through distribution of questionnaires. A Likert-scale questionnaire was used to determine how respondents perceived the factors studied. The research population consisted of all motor vehicle taxpayers in Magetan Regency. A purposive sampling method was applied for the purpose of selecting respondents

grounded in predetermined criteria, such as taxpayers who own a motor vehicle and have previously used the E-Samsat service.

The research variables were E-Samsat (independent variable) and taxpayer compliance (dependent variable). The E-Samsat variable was measured using indicators of ease of use, service speed, accessibility, and efficiency, while the taxpayer compliance variable was measured using indicators of timely payment, compliance with regulations, absence of arrears, and knowledge of tax payment.

Validity and reliability tests were used as the data analysis approach to ensure data quality. Classical assumption tests, including heteroscedasticity and normality tests, were then conducted. Simple linear regression was applied as the core method of analysis to assess the impact of E-Samsat on taxpayer compliance.

The t-test was employed to appraise the partial effect, while the coefficient of determination was utilized to quantify the proportion of contribution exerted by the independent variable upon the dependent variable within the hypothesis-testing procedure.

RESULT AND DISCUSSION

Overview of Data Testing Results and Classical Assumptions

Based on the validity test in SPSS and the reliability test results show in Table 1, all questions in questionnaire are valid, as indicated by the validity test results, since the calculated r-value exceeds the r-table value. Each question is also considered reliable based on the reliability test results. As shown in Table 1, each question in each variable has a Cronbach's Alpha value greater than 0.600.

Table 1. Realibility Test

Variabel	Cronbach's Alpha	Kriteria	Informasi
Program E-Samsat	0,811	0,600	Valid
Kepatuhan Wajib Pajak	0,908	0,600	Valid

Furthermore, the data pertinent to this study met the requisite classical assumption tests, namely heteroscedasticity and normality, as delineated in Table 2. With an Asymp. Sig. value amounting to $0.200 > 0.05$, the normality test set forth

in Table 2 substantiates that the residual data exhibit a normal distribution, thereby confirming that the regression model conforms to one of the classical assumptions.

One-Sample Kolmogorov-Smirnov Test

Table 2. Normality Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.89378524
Most Extreme Differences	Absolute	.121
	Positive	.071
	Negative	-.121
Test Statistic		.121
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Meanwhile, grounded in the heteroscedasticity test, no significant indication of heteroscedasticity symptoms was found. The scatterplot diagram in Figure 2 shows a random distribution pattern rather than a specific pattern. The regression model can still be used for analysis, as these results indicate that the heteroscedasticity issue is not severe or remains within an acceptable range.

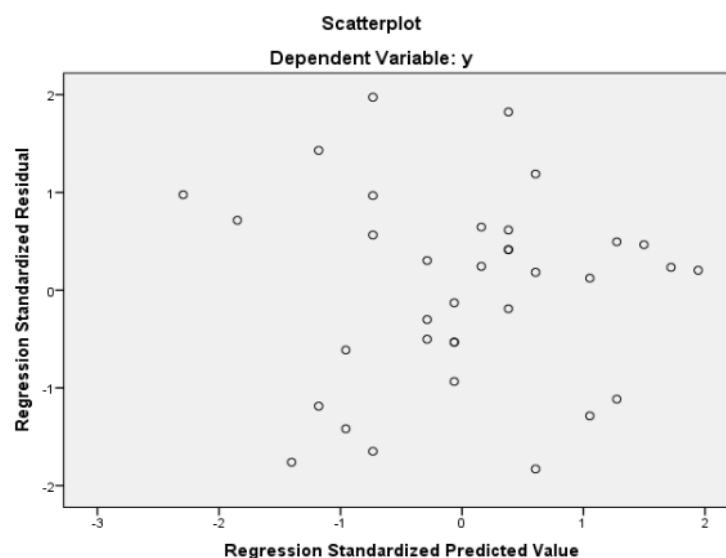


Figure 2. Scatterplot

Simple Linear Regression Analysis Results

Based on the data processing results, the simple linear regression equation formed is:

$$Y = -9.982 + 1.150X + e$$

Based on the findings of the basic linear regression analysis, which displays the regression test results in the coefficients table, variable X has a positive and substantial impact on variable Y. This is evidenced by a regression coefficient of 1.150, which reveals that, holding all other variables constant, a one-unit increase in variable X will exert a positive impact on variable Y. It can therefore be asserted that variable X bears a positive effect on variable Y. Meanwhile, a robust and positive relationship between X and Y is evidenced by a beta value of 0.725.

Table 3. Regression Coefficient

Unstandardized Coefficients			Standardized Coefficients	Collinearity Statistics			
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	-9.982	9.783		-1.020	.315		
x	1.150	.190	.725	6.048	.000	1.000	1.000

a. Dependent Variable: Kepatuhan Wajib Pajak

Based on the partial t-test results shown in Table 3, the calculated t-value is 6.048 with a significance level of 0.000. Since the significance threshold is below 0.05, variable X (E-Samsat Program) has a substantial partial impact on variable Y (Tax Payment Compliance). The positive effect is indicated by the positive regression coefficient of 1.150, meaning that the greater X (E-Samsat Program), the higher Y (Tax Payment Compliance). Therefore, it is confirmed that X (E-Samsat Program) has a partial impact on Y (tax payment compliance).

In addition, the results of the coefficient of determination test displayed in Table 4 indicate an R-squared value of 0.526, denoting that 52.6% of the fluctuation in the dependent variable Y (Tax Payment Compliance) may be attributed to the independent variable X (E-Samsat Program), while the remaining 47.4% stems from variables excluded from this research model. In addition, an Adjusted R

Square value of 0.511 reflects that variable X retains a 51.1% capacity to account for variable Y following adjustment.

Table 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.511	4.96738

a. Predictors: (Constant), x

The outcomes of the analysis demonstrate that taxpayer adherence to motor vehicle tax payment in Magetan Regency is significantly affected by the indicators of the E-Samsat Program. Based on these results, the simple linear regression test yielded a regression coefficient of 1.150 with a significance level of 0.000, which is below 0.05. These findings suggest that the more effectively the E-Samsat Program is implemented, the higher taxpayer compliance in paying Motor Vehicle Tax will be. The positive regression coefficient of 1.150 indicates a unidirectional relationship between the two variables, meaning that public perceptions of the effectiveness of the E-Samsat programs increase the likelihood of timely tax payment. Taxpayers will be more inclined to use E-Samsat to fulfill their tax obligations if they perceive ease of use, speed, time efficiency, and transaction security in the service. Therefore, taxpayer compliance can be improved through the use of digital technology in tax services. These findings are consistent with research by Ediasari et. all. (2026), who found that the E-Samsat program significantly affects motor vehicle taxpayer compliance, and Bakhtiar dkk. (2025) who found that a simple program system can increase taxpayer satisfaction by offering easy access to information and transparency. Overall, this analysis shows a real and substantial influence of the E-Samsat initiative.

CONCLUSION

Based on the results and discussion of this study, the E-Samsat program initiative has a positive and significant impact on taxpayer compliance in paying Motor Vehicle Tax (PKB) in Magetan Regency. This is supported by partial test

results, which accept the research hypothesis with a significance value of $0.000 < 0.05$. In addition, according to the direct linear regression equation, every increase in the E-Samsat variable is correlated with higher taxpayer compliance. Taxpayers are encouraged to use the E-Samsat program to fulfill their tax.

In addition, this study faced a number of challenges and constraints, such as difficulty in recruiting respondents because the E-Samsat program is still relatively limited in scope or not yet widely used by taxpayers. This requirement made the data collection procedure more time-consuming and limited responses to taxpayers who were already familiar with or had previously used the E-Samsat service. In addition, because this study only examined one independent variable, it is possible that other additional variables may affect taxpayer compliance but were not included. To improve public compliance with PKB tax payment more broadly and effectively, it is recommended that local governments and SAMSAT (Motor Vehicle Tax Office) strengthen and improve the socialization of the E-Samsat program.

Based on the limitations of this study, future research is suggested to add other variables, such as the Samsat Keliling (mobile Samsat) program, tax sanctions, tax knowledge, tax socialization, and digital literacy. Future studies are also encouraged to expand the research area beyond Magetan Regency to other regions and to increase the number of respondents. In addition, future research may compare E-Samsat users and non-users so that selection bias in assessing taxpayer compliance can be reduced, and complement the questionnaire data with objective compliance data from the Regional Revenue Office.

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