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The Influence of The BBNKB Ii Exemption Policy and The Tax Amnesty Program on Taxpayer Compliance at P3D Iii Samsat Soekarno Hatta, Bandung City

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Abstract: The lack of public awareness in fulfilling the obligation to pay vehicle taxes owned can result in various consequences such as arrears and fines due to late payment of vehicle taxes. In response to this situation, the local government provides solutions to overcome the burden on the community. This article aims to determine the effect of the bbnkb II exemption policy and the amnesty program on taxpayer compliance at P3D III Samsat Soekarno Hatta, Bandung City. The type of method applied in this study is a quantitative approach. The data collection technique in this study was carried out through distributing questionnaires to taxpayers as the main respondents at Samsat Soekarno Hatta, Bandung City and observation. All data were processed and analyzed through multiple linear regression methods using SPSS 22. This article found that there was a significant effect of the bbnkb II exemption policy on taxpayer compliance, while there was no effect of the amnesty program on taxpayer compliance. However, when both policies were analyzed simultaneously, a significant effect was found on taxpayer compliance.

Keywords: BBNKB II Exemption, Tax Amnesty Program, Taxpayer Compliance.

INTRODUCTION

Motor Vehicle Tax is a type of regional tax that contributes to financing and supporting development within its jurisdiction. Every year, the public is required to pay taxes on the vehicles they own. Motor vehicle tax represents a significant source of regional revenue, given the steadily increasing number of registered vehicles each year. The collection of motor vehicle taxes (PKB) by the government follows rates and legal provisions aimed at maintaining fairness and preventing harm to both parties (Prananta et al., 2021). This, in turn, supports the government's role in financing administrative operations and enhancing regional income. Taxpayer compliance refers to a condition in which a taxpayer is able and willing to fulfill their tax obligations accurately in accordance with applicable laws and regulations (Ilhamsyah et al., 2016). However, a significant portion of the public still lacks awareness

and compliance in fulfilling these obligations, resulting in a discrepancy between the amount of motor vehicle tax collected and the actual number of motor vehicles in circulation.

Non-compliance with motor vehicle tax regulations may arise from actions such as failing to transfer vehicle ownership (title transfer) or neglecting the annual tax due date. This low level of awareness often leads to consequences such as arrears or penalties due to late payments from previous tax years that remain unsettled. The continued prevalence of non-compliance among vehicle owners has prompted local governments to implement policies such as the BBNKB II exemption and tax amnesty (pemutihan) programs. These policies aim to ease the burden of penalties or eliminate outstanding fines. P3D SAMSAT Soekarno Hatta in Bandung City has adopted these measures in an effort to improve public awareness and compliance regarding motor vehicle tax obligations. In light of the aforementioned issues, this study aims to examine the impact of these two government policies on the level of taxpayer compliance at SAMSAT Soekarno Hatta, Bandung City.

METHODS

The method employed in this study is a quantitative approach. The research was conducted at the Regional Revenue Office (P3D) Region III SAMSAT Soekarno Hatta, Bandung City. The population of the study consists of all motor vehicle taxpayers who fulfill their tax obligations at the aforementioned SAMSAT office. The sample was selected using an accidental sampling technique, resulting in a total of 100 respondents. Data were collected through the distribution of questionnaires and direct observation. To analyze the influence of the BBNKB II Exemption Policy (X1) and the Tax Amnesty Program (X2) on Taxpayer Compliance, the study utilized multiple linear regression analysis along with several statistical tests, including validity testing and others. The data processing was supported by the use of SPSS version 22.

RESULTS AND DISCUSSION

Validity Test

To determine whether each statement for each variable is valid, a validity test was conducted for all variables.

Table 1. Validity Test

Item	X1 r-count	X2 r-count	Y r-count	Validity Status
P1	0.401	0.460	0.327	Valid
P2	0.595	0.457	0.683	Valid
P3	0.512	0.306	0.321	Valid
P4	0.619	0.440	0.774	Valid
P5	0.577	0.695	0.727	Valid

As shown in Table 1, all statement items (P1 to P5) have r-count values exceeding the r-table value (0.1966), indicating that all five items are valid.

Reliability Test

Although Table 2 shows that Cronbach's Alpha values are below 0.60 (commonly accepted reliability threshold), the description still states all variables as "reliable." However, based on conventional standards, only values above 0.60 are typically considered reliable.

Table 2. Reliability Test

Variable	Cronbach's Alpha	No. of Items	Description
BBNKB II Exemption Policy	0.396	5	Reliable
Tax Amnesty Program	0.184	5	Reliable
Taxpayer Compliance	0.484	5	Reliable

Multicollinearity Test

Table 3. Multicollinearity Test

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta			
(Constant)	11.207	2.984		3.756	0.000	
BBNKB II Exemption Policy	0.311	0.100	0.300	3.113	0.002	0.980
Tax Amnesty Program	0.189	0.143	0.128	1.323	0.189	0.980

The VIF values for both independent variables are 1.020, which is well below the common threshold of 10, and the Tolerance values are greater than 0.1, indicating no multicollinearity issues in the model.

Heteroscedasticity Test

Table 4. Heteroscedasticity Test (Glejser Method)

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	
(Constant)	-0.799	1.912		- 0.418
BBNKB II Exemption Policy	-0.046	0.064	-	- 0.073 0.725
Tax Amnesty Program	0.184	0.091	0.203	2.018

Based on the Glejser test results, the significance values for both independent variables are mostly greater than 0.05, suggesting the absence of heteroscedasticity symptoms. However, the tax amnesty program shows a borderline significant result (0.046), which should be interpreted cautiously.

Hypothesis Testing

Multiple Linear Regression Analysis

Table 5. Regression Coefficients

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	
(Constant)	11.207	2.984		3.756
BBNKB II Exemption Policy	0.311	0.100	0.300	3.113
Tax Amnesty Program	0.189	0.143	0.128	1.323

The constant value (11.207) suggests that if both independent variables are zero, the baseline level of taxpayer compliance is 11.207. The coefficient for X1X_1X1 (0.311) indicates a positive contribution to taxpayer compliance, meaning each unit increase in the exemption policy improves compliance by 0.311 units. Similarly, the coefficient for X2X_2X2 (0.189) also indicates a positive impact.

t-Test (Partial Test)

Table 6. t-Test Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
(Constant)	11.207	2.984		3.756	0.000
BBNKB II Exemption Policy	0.311	0.100	0.300	3.113	0.002
Tax Amnesty Program	0.189	0.143	0.128	1.323	0.189

These results suggest that only the BBNKB II Exemption Policy has a statistically significant effect on taxpayer compliance.

F-Test (Simultaneous Test)

Table 7. ANOVA – F-Test ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	68,342	2	34,171	6,428	,002 ^b
	Residual	515,658	97	5,316		
	Total	584,000	99			

a. Dependent Variable: Kepatuhan WP

b. Predictors: (Constant), Program Pemutihan, Kebijakan Pembebasan BBNKB II

The F-test results indicate that both independent variables, when considered together, have a statistically significant effect on taxpayer compliance.

- 84, further confirming the significance.
- On the other hand, for the Tax Amnesty Program (X_2), the hypothesis test resulted in a significance value of 0.189, which is greater than 0.05. This indicates that the Tax Amnesty Program does not have a significant effect on Taxpayer Compliance (Y), so H_0 is accepted and H_2 is rejected. The t-value of 1.323 does not exceed the t-table value of 1.984, supporting this conclusion.
- However, when tested simultaneously, the BBNKB II Exemption Policy and Tax Amnesty Program have a significant joint effect on Taxpayer Compliance. This is shown by the F-test result, where the F-value of 6.428 exceeds the F-table value of 3.090, and the significance value of 0.002 is less than 0.05. Therefore, H_0 is rejected and H_3 is accepted.

CONCLUSIONS

Based on the results and previous discussion, several findings can be concluded. The Tax Amnesty II policy has a significant influence on taxpayer compliance. Meanwhile, the Tax Relief Program shows no significant effect on taxpayer compliance at P3D III Samsat Soekarno Hatta, Bandung City.

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