The Effect of Bleaching Program, Awareness and Sanctions on Compliance of Motor Vehicle Taxpayers in Cirebon City

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Abstract: This study aims to know the impact of bleaching program, awareness and sanctions on the compliance of motor vehicle taxpayers in the city of Cirebon. This quantitative study used multiple linear regression analysis with SPSS 26. Four hundred respondents were selected at random and given a questionnaire. The participants in this study were individuals who owned a registered motor vehicle at the SAMSAT Cirebon City. The findings showed that the only variable that significant and positive affected taxpayer compliance was awareness. Meanwhile, there was no visible impact from the sanctions and bleaching program factors. In addition to offering guidance for future academics who wish to expand their research by incorporating other, more varied variables, it is hoped that the findings of this study will be taken into account by relevant institutions when they formulate policies to improve taxpayer compliance.

Keywords: Taxpayer Compliance, Bleaching Program, Awareness, Sanctions, Motor Vehicles Tax

INTRODUCTION

Indonesia as one of the largest economies in ASEAN faces significant challenges in increasing tax revenue. The 2024 Indonesian Economic Survey by the Organizations for Economic Co-operation and Development (OECD) shows that Indonesia's tax collections remain low when compared to ASEAN nations. Historically, tax rates in Indonesia have been low, limiting the government's ability to fund key programs. Challenges such as low levels of tax compliance, the dominance of the informal sector, and a suboptimal tax structure are Indonesia's main obstacles in increasing tax revenue (Kennard, 2024).

Motor vehicle tax (PKB) in Indonesia shows significant potential to increase state revenue, with the current taxpayer compliance rate only reaching 51.99%. According to the Directorate General of Fiscal Balance (DJPK), if this compliance rate can be increased to 85%, PKB revenue is expected to jump to Rp88.25 trillion, with an additional Rp34.27 trillion from arrears collection. Data shows that out of a total of 110.87 million registered motor vehicles,

more than 53.23 million of them still have tax arrears. This phenomenon creates a great opportunity for research on the factors that influence taxpayer compliance (Wildan, 2024).

One city in the Province of West Java, Cirebon, has a sizable automobile population. According to data from the SAMSAT Cirebon City, A considerable portion of taxpayers have yet to fulfill their motor vehicle tax responsibilities. It is crucial to assess the success of reaching the established goal in order to increase motor vehicle tax income. Both the anticipated and actualization of motor vehicle tax revenue collection exhibit noncompliance. Table below presents the targeted and actual motor vehicle tax revenue from 2020 to 2024, based on data from the SAMSAT Cirebon City:

Table 1. Target and Realization of Motor Vehicle Tax Revenue

Year	Revenue Target	Realization	Presentase
2020	Rp135.296.200.500	Rp107.208.702.100	79,24%
2021	Rp108.663.045.000	Rp112.356.254.900	103,40%
2022	Rp118.665.196.000	Rp118.756.643.500	100,08%
2023	Rp118.048.384.332	Rp120.569.853.900	102,14%
2024	Rp124.162.324.511	Rp125.310.882.300	100,93%

Source: SAMSAT Cirebon City

It is evident from the table's that revenue realization has consistently grown year. Motor vehicle tax income is still within the designated limit and falls short of the planned objective, as seen by the revenue realization in 2020, which only achieved 79.24% of the target. This suggests an issue that requires more investigation. One of the primary causes of people's diminished capacity to pay taxes is the COVID-19 epidemic. Additionally, the percentage of motor vehicle tax income realized increased to 103.40% in 2021. However, the realization of revenue that year was still far from the revenue target set in the previous year.

In the following years, the percentage between realization and target shows fluctuations, where the percentage figure tends not to show a consistent significant increase, such as 100.08% in 2022, 102.14% in 2023, and 100.93% in 2024. Based on this information, the motor vehicle tax revenue realization by the end of 2024 has surpassed the pre-established goal. However, this situation contrasts with the conditions in November 2024 which showed that the compliance rate of Cirebon city taxpayers was still around 30% as quoted on the kacenews website. This raises the question of whether the achievement is the result of certain policy programs, such as the bleaching program, the application of sanctions, or increased awareness of taxpayers in fulfilling their obligations.

One phenomenon that needs to be observed is the possibility of dependence of some taxpayers on the tax bleaching program to pay off arrears, so that motor vehicle tax revenue is more focused on certain moments than on sustainable compliance. The bleaching program is an exemption from administrative sanctions owned by taxpayers on their motor vehicles (Arfiyanti & Akbar, 2024). Apart from the bleaching program, taxpayer awareness is also an important factor. As long as rules and regulations are obeyed, Tax awareness is characterized by the taxpayers' readiness to make timely and voluntary tax payments, according to (Widajantie & Anwar, 2020). One of the other factors influencing taxpayer compliance is sanctions. Continuous tax sanctions can increase compliance by imposing fines on those who fail to pay their taxes. These sanctions can take the form of administrative sanctions, fines or penalties (Efendy & Tipa, 2023).

The variables examined in this research and the application of TPB are related. The Theory of Planned Behavior states that a person's actions are motivated by their intention to engage in them (Evelyna, 2021). The bleaching program variable is part of the control belief factor since it can assist and facilitate taxpayers' payment of motor vehicle taxes. The sanctions variable falls under normative belief, as the purpose of tax sanctions is to encourage compliance among taxpayers. Taxpayer awareness and compliance variables are classified in behavioral beliefs. If taxpayers have paid taxes and feel that taxes are important and useful because

taxpayers can use motor vehicles without fear of being ticketed, taxpayers will continue to try to pay taxes (Abdi & Faisol, 2023).

In light of the existing background, this research is conducted to know how the Bleaching Program, awareness, and penalties impact taxpayers' compliance to pays motor vehicle taxes. With the study title "The Effect of Bleaching Program, Awareness and Sanctions on Compliance of Motor Vehicle Taxpayers in Cirebon City"

The Effect of the Bleaching Program on Motor Vehicle Taxpayer Compliance

According to (Pranata et al., 2022), the tax bleaching program demonstrated a positive and statistically significant impact on motor vehicle taxpayer compliance. This bleaching program is important because it may lower the expense of past-due taxes while also encouraging more taxpayer compliance. This program has the ability to raise public awareness and encourage compliance with tax duties by giving taxpayers the opportunity to pay without facing penalties. A previous study conducted by (Utomo, 2021) found that the motor vehicle tax (PKB) bleaching program contributes to increased taxpayer compliance, which aligns with the results of the present study. These two studies thus demonstrate the importance of the tax bleaching program as an effective strategy for increasing public taxpayer compliance. Then the hypothesis can be drawn that:

H1: Bleaching Program has a positive and significant effect on motor vehicle taxpayer compliance.

The Effect of Awareness on Motor Vehicle Taxpayer Compliance

According to study by (Valentina et al., 2022), taxpayer compliance is significantly improved by taxpayer awareness. This implies that motor vehicle taxpayer compliance will rise as taxpayer awareness. The results of a study by (Masur & Rahayu, 2020) discovered that taxpayer awareness had a beneficial effect on motor vehicle taxpayer compliance at the South Surabaya SAMSAT Joint Office. Both emphasize the importance of increasing taxpayer awareness as a key factor in encouraging tax compliance among the public. Then the hypothesis can be drawn that:

H2: Awareness has a positive and significant effect on motor vehicle taxpayer compliance.
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The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

According to (Saputri & Anisa, 2020), the Bandar Lampung SAMSAT Office reports that tax sanctions significantly and partially enhance taxpayer compliance in the payment of motor vehicle taxes. These findings demonstrate that motor vehicle taxpayer compliance increases with the severity of the tax sanctions levied on breaching motor vehicle taxpayers. When a taxpayer breaks the regulations, they are subject to negative consequences known as tax sanctions, which include having to pay a fee to the state. Then the hypothesis can be drawn that:

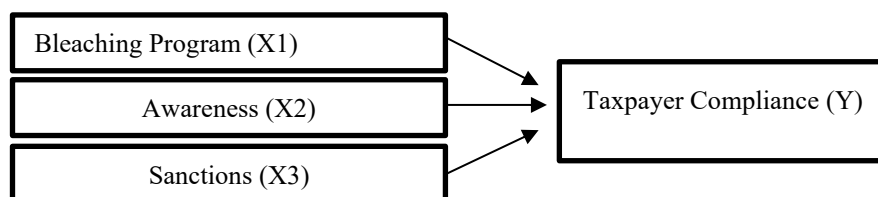H3: Sanctions has a positive and significant effect on motor vehicle taxpayer compliance.

Figure 1. Conceptual Framework

METHOD

This research approach is known as descriptive quantitative research, which uses numbers to describe data (Widajantie & Anwar, 2020). In this study, the independent variables (X) consist of the Bleaching Program, Awareness, and Sanctions, whereas the dependent variable (Y) is Taxpayer Compliance. This study utilized primary data collected directly from respondents. The participants consisted of motor vehicle taxpayers registered at the SAMSAT Cirebon City 173,232 taxpayers are registered. The sample size to be used, according to the Slovin formula, is 400 respondents. The simple random sampling approach was used to choose the sample for this investigation. The authors selected a study sample by distributing questionnaires created with Google Forms and then disseminating them online through social media and online media. Regardless of degree, simple random sampling is a technique for choosing population members at random (Cendana & Pradana, 2021).

This study also employed a 5-point Likert-type interval measurement scale. According to (Sugiyono, 2021), the Likert scale is an effective instrument for measuring the attitudes, beliefs, and perceptions of individuals or groups toward social phenomena. This study conducted Descriptive Statistical Analysis, validity testing and reliability testing of the research instruments used using the help of SPSS 26. Instrument testing was undertaken to evaluate the feasibility and reliability of the questionnaire developed by the researcher. Three classical assumption tests were employed: normality test, multicollinearity test, & heteroscedasticity test. Following the validation of these assumptions, a multiple linear regression analysis was performed using the model: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$. Subsequently, hypothesis testing was conducted, which comprised the coefficient of determination (R^2), t-test, and F-test, to assess the validity and explanatory power of the proposed model.

RESULTS AND DISCUSSION
Results
Descriptive Statistical Analysis

Table 2. Descriptive Statiatical Analysis
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Bleaching Program	400	15	25	20.01	2.606
Awareness	400	12	25	20.29	2.502
Sanctions	400	10	25	20.13	2.771
Taxpayer Compliance	400	16	25	21.40	2.349
Valid N (listwise)	400				

Source: Author's computation using SPSS 26

The taxpayer compliance variable recorded the highest mean score among all variables, with an average value of 21.40, with a std. deviation of 2.349. This suggests that respondents' compliance levels are comparatively high and steady. The mean value of 20.29 and a std. deviation of 2.502 the awareness variable shows that taxpayer awareness is similarly comparatively high. There is a wider range of evaluations among respondents on these factors, as seen by the bleaching program's average of 20.01 with a standard deviation of 2.606 and tax sanctions' average of 20.13 with the largest standard deviation of 2.771.

Validity Test

This validity test can measure whether the questionnaire is said to be feasible as a measuring tool in research (Leo & Alimuddin, 2023).

Table 3. Validity Test

Items	r count	r table	Description
Bleaching Program (X1)			
X1.1	0,584	0,0981	Valid
X1.2	0,646	0,0981	Valid
X1.3	0,651	0,0981	Valid
X1.4	0,776	0,0981	Valid
X1.5	0,793	0,0981	Valid
Awareness (X2)			
Item	r count	r table	Description
X2.1	0,748	0,0981	Valid
X2.2	0,769	0,0981	Valid
X2.3	0,654	0,0981	Valid
X2.4	0,676	0,0981	Valid
X2.5	0,745	0,0981	Valid
Sanctions (X3)			
Items	r count	r table	Description
X3.1	0,793	0,0981	Valid
X3.2	0,779	0,0981	Valid
X3.3	0,779	0,0981	Valid
X3.4	0,792	0,0981	Valid
X3.5	0,764	0,0981	Valid
Taxpayer Compliance (Y)			
Items	r count	r table	Description
Y1	0,773	0,0981	Valid
Y2	0,720	0,0981	Valid
Y3	0,729	0,0981	Valid
Y4	0,760	0,0981	Valid
Y5	0,786	0,0981	Valid

Source: Author's computation using SPSS 26

Results of the validity test indicate that all five indicators corresponding to the independent variables as well as the dependent variable (Y) meet the criteria for validity. This conclusion is based on the observation that the r-count > r-table.

Reliability Test

A measuring tool for examining a questionnaire that is a parameter of the construct or variable is reliability testing. A reliability test is shown by a Cronbach's Alpha score greater than 0.60 (Herawati & Hidayat, 2022).

Table 4. Reliability Test

Variable	Cronbach's Alpha	Description
Bleaching Program	0,716	Reliabel
Awareness	0,733	Reliabel
Sanctions	0,834	Reliabel
Taxpayer Compliance	0,808	Reliabel

Source: Author's computation using SPSS 26

This result, the Bleaching Program, Awareness, Sanctions, and Taxpayer Compliance variables have reliability coefficient values with Cronbach's Alpha values more than 0.60. in order for every variable to be deemed trustworthy and suitable for data collecting.

Classical Assumption Test

The conventional assumption test is something that must be utilized while conducting multiple regression analysis. There are three tests in the traditional assumption test: the normality, multicollinearity, and heteroscedasticity tests (Hamidi & Rivandi, 2023).

1. Normality Test

The purpose Normality Test is to determine if the variable X demonstrates a normal or non-normal distribution pattern, the Normality Test compares it to the variable Y that is included in the regression equation that is produced as a consequence (Pranata et al., 2022).

Table 5. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		400
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.15688530
Most Extreme Differences	Absolute	.031
	Positive	.031
	Negative	-.028
Test Statistic		.031
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Author's computation using SPSS 26

In normality test yielded a two-tailed sig. value of 0.200. As this value exceeds the conventional threshold of 0.05 (0.200 > 0.05), The results suggest that the distribution of the data is normal.

2. Multicollinearity Test

Multicollinearity test serves as a diagnostic tool to assess the degree of association among independent variables by analyzing tolerance values and Variance Inflation Factor (VIF) scores, in order to determine the presence of perfect or near-perfect correlations between the variables (Pranata et al., 2022).

Table 6. Multicollinearity Test
Coefficients[a]

		Collinearity Statistics	
Model		Tolerance	VIF
1	Bleaching Program	.889	1.124
	Awareness	.818	1.222
	Sanctions	.890	1.123

a. Dependent Variable: Taxpayer Compliance

Source: Author's computation using SPSS 26

The results of this test make it abundantly clear that the data in question fulfills the requirements of the multicollinearity test. This is evidenced by tolerance values is greather than 0.1 and VIF values remaining < 10 for all variables, thereby indicating that multicollinearity is not present within the model.

3. Heteroscedasticity Test

In the context of the regression model, heteroscedasticity refers to a condition in which the variance of the residuals differs across observations (Pranata et al., 2022).

Table 7. Heteroscedasticity Test
Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.284	.690		3.312	.001
	Bleaching Program	.005	.026	.009	.179	.858
	Awareness	-.001	.028	-.003	-.048	.962
	Sanctions	-.031	.025	-.066	-1.245	.214

a. Dependent Variable: ABRESID

Source: Author's computation using SPSS 26

The three variables in this test the bleaching Program (X1), Awareness (X2), and Sanctions (X3) have significance values greater than 0.05, it can be said that heteroscedasticity does not exist.

Multiple Linear Analysis Test

In order to evaluate whether or not there is a significant influence, either partially or concurrently, between two or more independent factors and the dependent variable, multiple linear analysis is utilized (Pranata et al., 2022).

Table 8. Multiple Linear Analysis Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.680	1.166		10.872	.000
	Bleaching Program	.034	.044	.037	.764	.445
	Awareness	.325	.048	.346	6.783	.000
	Sanctions	.072	.041	.085	1.743	.082

a. Dependent Variable: Taxpayer Compliance

Source: Author's computation using SPSS 26

The equation for multiples linear regression can be derived as follows:
$$Y = 12.680 + 0.0341X1 + 0.325X2 + 0.072X3 + e$$

Hypothesis Test
1. Determination Coefficient Test

In linear regression analysis, the coefficient of determination is used to measure how much influence the independent variable exerts on the dependent variable (Utomo, 2021)

Table 9. Determination Coefficient Test
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.396[a]	.157	.151	2.165

a. Predictors: (Constant), Sanctions, Bleaching Program, Awareness

b. Dependent Variable: Taxpayer Compliance

Source: Author's computation using SPSS 26

The study's Adjusted R Square value, as determined by the R square test findings, is 0.151. This figure indicates that the bleaching programs, awareness and sanctions only have a 15.1% impact on the taxpayer compliance variable. However, other variables not included in this study have an impact on the remaining 84.9%.

2. Simultaneous Test (F Test)

F-test was employed to assess the impacts of the independent variables Bleaching Program, Awareness, and Sanctions, on the dependent variable, which is taxpayer compliance. This test was conducted using a 5% significance level ($\alpha = 0.05$) to evaluate whether these variables jointly influence taxpayer compliance (Utomo, 2021).

Table 10. Simultaneous Test (F Test)

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	345.790	3	115.263	24.590	.000ᵇ
	Residual	1856.210	396	4.687		
	Total	2202.000	399			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Sanctions, Bleaching Program, Awareness

Source: Author's computation using SPSS 26

In the ANOVA table, which shows a F-value of $24.590 > 2.63$ (F-table) with a sig. value of $0.000 < 0.05$. This suggests that the independent variables of the Bleaching Program, Awareness, and The sanctions given together have a considerable affect on the compliance of motorized vehicle taxpayers. Therefore, it is fair to utilize the regression model to describe how the variables in this research relate to one another.

3. Partial Test (T Test)

Partial Test is utilized to determine or establish whether or not there is a significant link between the variables that are independent and those that are dependent (Utomo, 2021).

Table 11. Partial Test (T Test)

Variable	Coefficient		
	t count	t table	Sig.
(Constant)	10,872	1,966	0,000
Bleaching Program	0,764	1,966	0,445
Awareness	6,783	1,966	0,000
Sanctions	1,743	1,966	0,082

Source: Author's computation using SPSS 26

The t-test results indicated that the Bleaching Programs have no significant effect on taxpayer compliance ($t = 0.764$; $p = 0.445$). Awareness, however, exerts a positive and significant influence ($t = 6.783$; $p < 0.001$). Sanctions show no statistically significant impact ($t = 1.743$; $p = 0.082$).

Discussion

The Effect of the Bleaching Program on Taxpayer Compliance

The sig. value of 0.445 (> 0.05) and the calculated t-value of 0.764 ($<$ t-table 1.966) indicate that there was no appreciable effect of the bleaching program variable and H1 rejected. According to the TPB paradigm, the bleaching program is associated with control beliefs, which are individual views that the provision of amenities or conveniences may promote specific behaviors (Abdi & Faisol, 2023). However, this result indicates that the convenience in the form of writing off arrears fines is not strong enough to form long-term taxpayer compliance intentions. Taxpayers tend to use this program only as a momentary solution to avoid financial sanctions, not as a form of attitude change towards tax obligations. This also shows that the existence of the bleaching program has not been able to consistently improve compliance without being accompanied by strengthening educational values and moral awareness. The results of this investigation align with research (Melati et al., 2021) that found no effect of the bleaching program on the compliance of Pekanbaru City motor vehicle taxpayers. Therefore, a bleaching program does not guarantee that motor vehicle filers follow the rules.

The Effect of Awareness on Taxpayer Compliance

With a sig. value of 0.000 (<0.05) and a t count of 6.783 ($>$ t table 1.966), the awareness variable has a substantial and positive impact on taxpayer compliance it means H2 accepted. This outcome aligns with TPB's behavioral belief concept, which characterizes awareness as an individual's belief in the importance or benefits of a certain action (Abdi & Faisol, 2023).

Taxpayers who have an understanding of the function of taxes as a means of development and public services show a higher tendency to pay taxes voluntarily and on time. Thus, awareness is the main internal factor capable of encouraging taxpayer compliance intentions and actions. These results reinforce the importance of educational approaches, such as tax socialization and counseling, as a more effective strategy than incentive- or punishment-based policies. (Aprilianti, 2021) conducted research with the same results. Taxpayer compliance increases in tandem with an increase in taxpayer understanding. Taxpayers' awareness is demonstrated by their capacity to carry out their responsibilities accurately.

The Effect of Sanctions on Taxpayer Compliance

With at count of 1.743 (< t-table 1.966) and a sig. value of 0.082 (> 0.05), the sanctions variable shows that sanctions have no appreciable effect on taxpayer compliance and H3 rejected. According to TPB, sanctions are categorized as normative beliefs, which are the conviction that the prospect of punishment or social pressure may affect an individual's behavior (Abdi & Faisol, 2023). The results of this study show that sanctions are still not very successful at promoting compliance, despite the fact that they should theoretically have a deterrent impact. This can be brought about by the authorities' inconsistent implementation of the law or by taxpayers' ignorance of the types and ramifications of punishments. Sanctions thus have insufficient effect on taxpayers' intention to comply. In order to achieve the desired outcome, this study supports the necessity of more openness and socialization of punishment laws in addition to more robust and equitable enforcement. The findings of this study are in line with the findings of another study (Virgiawati et al., 2019) that demonstrates that partial tax sanctions do not have any visible influence on the compliance of taxpayers who are responsible for motor vehicle taxes.

CONCLUSION

Results of this study substantiate the hypothesis that taxpayers' level of awareness exerts a positive and statistically significant influence on their compliance with motor vehicle tax obligations. Conversely, the bleaching program and the imposition of tax sanctions do not exhibit a statistically significant effect on taxpayer compliance, indicating that the hypotheses related to these variables are not empirically supported. According to the findings of the study, the government should concentrate more on increasing public understanding of the value of taxes as a legal requirement and a real factor in regional and national development if it wants to improve taxpayer compliance. Rather than relying solely on program or sanctions, it is necessary to prioritize continuing education, focused socialization, and persuasive strategies. According to the determination coefficient of the study, the independent factors only cover 15.1% of the taxpayer compliance variable. The remaining 84.9% of the variable is impacted by external variables that were not investigated in this study. It would appear from this that additional considerations have a significant influence in determining whether or not taxpayers comply with the law. In light of this, it is suggested that future research take into account additional aspects that are connected to this topic, such as the quality of the service, the ease of making payments, or the level of tax competence. Furthermore, using a more methodical approach may produce more comprehensive and in-depth results.

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