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The Influence of Tax Amnesty Program, Mobile Samsat Services and E-Samsat Program with Tax Socialization as Moderating Variable on Makassar City Samsat Revenue

Alfiah Nurhijrawati, Syamsuri Rahim and Junaiddin Zakaria
Postgraduate Program Indonesian Muslim University of Makassar
Email: alfiahnurhijrawati@umi.ac.id

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Tax Bleaching Program, Mobile Samsat Service, E-Samsat Program, Taxation Socialization, SAMSAT Revenue

Abstract

This study aims to examine. The effect of the Tax Bleaching Program, Mobile Samsat Services and the E-Samsat Program with Taxation Socialization as a Moderating Variable on Makassar City SAMSAT Revenue. The data in this study were obtained from taxpayers registered at SAMSAT Makassar City in 2022, namely motor vehicle taxpayers who were willing to become respondents. This study uses primary data by conducting direct research in the field by giving a questionnaire / statement sheet to respondents and drawing samples using the sIovin formula with a total of 100 taxpayer respondents. The data analysis technique was carried out by descriptive statistical analysis and PLS (Partial Least Square). The results showed that the Tax Bleaching Program had a positive and significant effect on Makassar City SAMSAT Revenue, Mobile Samsat Service had a positive and significant effect on Makassar City SAMSAT Revenue, E-Samsat Program had a positive and significant effect on Makassar City SAMSAT Revenue, Tax bleaching program with moderated by taxation socialization had a positive and significant effect, Mobile Samsat service with moderated by taxation socialization had a positive and significant effect and E-Samsat Program with moderated by taxation socialization had a positive and significant effect.

1. Introduction

The transition from centralized to decentralized governance in Indonesia marked a significant change in the nation's administrative structure. Decentralization, often referred to as regional autonomy, empowers local governments with the authority to manage their affairs independently, including the right to collect taxes (Adinda & Sonjaya, 2020). This shift aims to enhance regional development and ensure equitable distribution of resources across the country. Taxes, particularly motor vehicle taxes, have become a vital source of revenue for regional governments. According to National Police data, Indonesia's motor vehicle ownership has surpassed 150 million units, highlighting the importance of this sector in contributing to regional income (Erin & Balliyand, 2022). Under Law No. 28 of 2009 on Regional Taxes and Levies, motor vehicle taxes are levied as a contribution from the public to support regional development without direct benefits to taxpayers.

However, despite the significant potential of motor vehicle taxes, revenue collection in Makassar has consistently fallen short of its targets between 2020 and 2022. Data from the Makassar Samsat office shows that tax revenue in 2022 declined by 20% compared to the previous year, reflecting the ongoing challenges in optimizing tax collection. For instance, the realization of motor vehicle tax revenue in 2022 was only 60.85% of the target, compared to 82.55% in 2020 (Haryadi, 2024). These shortcomings highlight the need for innovative and effective strategies to improve tax compliance and collection efficiency. To address this, the government has implemented various measures, including tax amnesty programs, mobile Samsat services, e-Samsat systems, and tax education campaigns (Bhagaskara & Yulaeli, 2023). These initiatives aim to simplify tax payment processes, encourage compliance, and raise public

awareness about tax obligations, ultimately supporting the financial autonomy of regional governments.

One of the notable innovations is the drive-thru service offered by the Makassar Samsat office, enabling taxpayers to complete their transactions in as little as five minutes (Haryadi, 2024). Similarly, mobile Samsat services, which operate from specially modified vehicles, provide accessible payment options in different areas, reducing congestion at central offices (Bhagaskara & Yulaeli, 2023). Additionally, the introduction of e-Samsat facilitates online tax payments through banking channels, aligning with Presidential Regulation No. 5 of 2015, which advocates for improved public service quality through digitalization (Haryadi, 2024). Beyond these technological advancements, tax education plays a critical moderating role in fostering a culture of compliance. By increasing public awareness of tax policies and the benefits of paying taxes, the government aims to improve the perception of ease and utility associated with these services, ultimately driving higher compliance rates (Ihdini, 2023).

Empirical studies offer mixed findings on the effectiveness of these programs. For instance, research by Kirana and Mujiyati (2024) highlights the positive impact of tax amnesty programs and mobile Samsat services on compliance, while the influence of e-Samsat varies depending on the quality of service delivery and public awareness. Haryadi (2024) finds that tax amnesty programs, e-Samsat systems, and taxpayer awareness positively affect compliance, but tax education alone does not significantly influence compliance unless combined with improved service quality. Conversely, Abdi and Faisol (2023) argue that while mobile Samsat services and e-Samsat systems significantly enhance compliance, tax amnesty programs have minimal impact.

Building on these insights, this study seeks to examine the "Impact of Tax Amnesty Programs, Mobile Samsat Services, and e-Samsat Systems with Tax Education as a Moderating Variable on the Revenue of the Makassar Samsat Office." By addressing the gaps in previous research and exploring the interplay between these factors, this study aims to provide actionable recommendations for policymakers to enhance tax collection efficiency and regional revenue. The findings are expected to support the optimization of motor vehicle tax revenues, contributing to sustainable development and regional financial stability.

2. Literature Review

The Technology Acceptance Model (TAM), introduced by Davis in 1989, is an extension of the Theory of Reasoned Action (TRA) designed to understand user acceptance of information systems (Aryati & Lidwina, 2017). TAM identifies four main factors: Perceived Usefulness (the belief that using the system improves performance), Perceived Ease of Use (ease of use of the system), Attitude Toward Using (user's evaluation of using the technology), and Behavioral Intention to Use (the user's tendency to continue using the technology).

Tax, as defined by Sumitro (1974) in Mardiasmo (2018), is a compulsory contribution to the state treasury mandated by law. Taxes are used to finance public expenditure and development. They can be classified into direct taxes, like Income Tax, and indirect taxes, such as Value-Added Tax (VAT). Taxes can also be categorized as objective taxes, which are levied based on the object, or subjective taxes, which depend on the taxpayer's condition. Taxes are divided into central (national) and regional (local) taxes.

According to WaIuyo & Wirawan (2012), taxes can be classified into three categories. Direct taxes, such as Income Tax, are paid directly by the taxpayer. Indirect taxes, like VAT, are passed on to others. Taxes can also be objective, like VAT, which are levied on objects, or subjective, like Income Tax, which depend on the taxpayer's financial condition. Taxes are collected at the central government level for national needs or at the regional level for local development.

There are several tax collection systems outlined by Pandiangan (2014). The Self-Assessment system allows taxpayers to manage their own tax obligations. The Full Self-Assessment system provides taxpayers complete control over determining their obligations, while the Official Assessment system involves tax assessments by the authorities. Tax amnesty programs, as defined by Abdi & Faisol (2023), provide relief for taxpayers who have not paid previous taxes by allowing them to settle overdue taxes without penalties. These programs aim to reduce arrears and encourage compliance with tax obligations.

The Mobile Samsat service, as explained by Bhagaskara & Yulaeli (2023), was introduced to reduce congestion at central offices by offering tax payment services through mobile units. This mobile service allows taxpayers to pay taxes in various locations, making it easier and more accessible for them to fulfill their obligations.

The E-Samsat Program, introduced by Haryadi (2024), is an electronic platform that allows for vehicle tax payments and STNK (vehicle registration) renewals. The program aims to reduce tax arrears by providing a convenient and efficient alternative to manual payment methods. The benefits of the E-Samsat system include simplified procedures, certainty in processing times, better legal protection, and the convenience of avoiding long queues at Samsat offices.

Tax socialization efforts, as discussed by Ihdini (2023), aim to increase public awareness about tax laws and payment procedures. These efforts are crucial for ensuring compliance, and the government plays an active role in educating the public through various media and campaigns. Setiani (2024) highlights that initiatives like the National Tax Awareness Movement are designed to involve key government officials and the public to promote greater compliance.

Finally, Samsat Revenue, according to Yuliantini & Paulus, S. (2023), is collected through the Samsat offices, which are responsible for levying vehicle taxes as stipulated by Law No. 28/2009. These taxes contribute to local government revenue and are allocated for infrastructure development and public transport improvement. As per Nurcholis (2007), local revenue is generated from regional taxes and other legal income, and it is regulated by local government policies.

3. Research methods

3.1 Research Approach

This study uses a quantitative research approach. According to Sugiyono (2019:17), quantitative research is based on the philosophy of positivism and is used to examine specific populations or samples. Data collection is carried out using research instruments, and data analysis is quantitative/statistical, with the goal of testing established hypotheses. In this research, a quantitative approach is used to measure the impact of the tax amnesty program, mobile Samsat services, and the e-Samsat program, with tax socialization as a moderating variable, on the revenue of SAMSAT Makassar. The survey technique will be used, with a questionnaire as the data collection tool. The questionnaire will be distributed to a sample selected from the population.

3.2 Location and Research Time

The research will be conducted at SAMSAT Makassar, located at Jl. Andi Mappanyukki No. 79, Kunjungmae, Mariso, Makassar, South Sulawesi 90125. The research period will last for two months, from June 2024 to July 2024.

3.3 Population and Sample

According to Sugiyono (2019:126), a population is a group of objects or subjects with specific characteristics that the researcher intends to study and draw conclusions from. The population in this study consists of motor vehicle taxpayers registered at SAMSAT Makassar in 2022, totaling 7,939,302. Given the large population size, the sample size was determined using the Slovin formula (Sugiyono, 2019), resulting in a sample of 100

respondents. The sampling method used is accidental sampling, where respondents are selected randomly based on availability.

3.4 Types and Sources of Data

The data collected in this study include both primary and secondary data. The type of data used is quantitative data, which consists of numerical data that can be measured and typically obtained using instruments that provide responses in the form of numeric scores. The primary data source is the responses from taxpayers obtained through questionnaires distributed at the SAMSAT office in Makassar.

3.5 Data Collection Techniques

Data collection will be conducted through two methods:

a. **Library Research**: This involves gathering theoretical data through reading, quoting, and summarizing literature related to the research topic.
b. **Field Research**: This involves distributing questionnaires to gather information directly from respondents regarding the research.

3.6 Research Instruments and Variable Measurement

The research instrument used is a questionnaire containing statements about each variable. The independent variables include the tax amnesty program, mobile Samsat services, and the e-Samsat program. The dependent variable is SAMSAT Makassar revenue, and the moderating variable is tax socialization. The questionnaire uses a Likert scale from 1 to 5, where respondents check the appropriate answer. The scoring system is as follows:

- Strongly Disagree (STS): 1
- Disagree (TS): 2
- Slightly Agree (KS): 3
- Agree (S): 4
- Strongly Agree (SS): 5

3.7 Data Analysis Techniques

Partial Least Squares Structural Equation Modeling (PLS-SEM) is used for data analysis. PLS is a powerful method that does not require assumptions such as multivariate normal distribution and avoids multicollinearity problems (Ghozali & Latan, 2015). PLS-SEM consists of two sub-models: the measurement model (outer model) and the structural model (inner model). The measurement model assesses how observed variables represent latent variables. Descriptive statistics will be used to summarize the data, including measures such as mean, standard deviation, variance, and skewness. PLS analysis helps in making predictions by defining latent variables through linear indicators and estimating model parameters, such as weights, path coefficients, and mean values.

3.8 Measurement Model

The measurement model evaluates three components:

a. **Convergent Validity**: This measures how well the items correlate with the latent variables, with a value of 0.70 or higher considered high.
b. **Discriminant Validity**: This ensures that different variables are not highly correlated.
c. **Composite Reliability**: This measures the reliability of the latent variables, with a value greater than 0.70 considered acceptable.

3.9 Structural Model

The structural model tests the relationships between variables, using R-squared to evaluate model fit and t-tests to assess the significance of path coefficients. The full model will be tested using PLS-SEM with smartPLS software to confirm theoretical relationships and assess the interactions between latent variables.

3.10 Operational Definitions and Measurement

Operational definitions describe the characteristics of the variables being studied, specifying how they are measured. The

operational definitions for the variables in this study are as follows:

- **Tax Amnesty Program (X1)**: This includes the removal of administrative sanctions for late payment of vehicle taxes.
- **Mobile Samsat Services (X2)**: These services provide vehicle tax services through mobile units, allowing taxpayers in remote areas to pay taxes easily.
- **E-Samsat Program (X3)**: This program enables vehicle tax payments through electronic networks such as ATMs.
- **SAMSAT Revenue (Y)**: This refers to the revenue collected from vehicle taxes as a source of local government income.
- **Tax Socialization (M)**: This refers to the efforts to educate the public about tax laws and procedures through various communication methods.

4. Research Results and Discussion

4.1 Research Results

a. Descriptive Statistics Results

In this study, descriptive statistics were employed to provide insights into the variables. The data includes the sample size, minimum value, maximum value, mean, and standard deviation for the variables: Tax Amnesty Program (X1), Mobile Samsat Service (X2), E-Samsat Program (X3), SAMSAT Income (Y), and Tax Socialization (Z). Table 9 below shows the descriptive statistics for these variables.

Table 9: Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Amnesty Program (X1)	100	1.60	5.00	4.3740	0.62903
Mobile Samsat Service (X2)	100	2.75	5.00	4.3350	0.56711
E-Samsat Program (X3)	100	2.50	5.00	4.3200	0.60935
SAMSAT Income (Y)	100	2.75	5.00	4.3500	0.61853
Tax Socialization (Z)	100	2.25	5.00	4.3000	0.65424
Valid N (listwise)	100				

Source: Processed Data using SPSS 26, 2024

b. Frequency Distribution of Respondents' Answers

1) Tax Amnesty Program (X1):

The instrument used to measure the Tax Amnesty Program consisted of five closed-ended questions, and the frequency distribution is shown in Table 10. The highest average score was 4.40 for statement 5, and the lowest was 4.33 for statement 1, indicating that the most important factor for improving the program is its accessibility.

Table 10: Respondents' Answer Distribution for Tax Amnesty Program

Item	1	2	3	4	5	N	Total Score	Average
1	1	1	8	44	46	100	433	4.33
2	0	1	11	36	52	100	439	4.39
3	1	2	4	47	46	100	435	4.35
4	0	3	6	43	48	100	436	4.36
5	1	0	9	34	56	100	440	4.40
Mean								4.3740

Source: Processed Data using SPSS 26, 2024

2) Mobile Samsat Service (X2):

The instrument for measuring Mobile Samsat Service had eight questions, with the frequency distribution seen in Table 11. The highest average score was 4.40 for statement 7, and the lowest was 4.26 for statements 2 and 6, suggesting that accessibility to paying taxes through the website is crucial.

Table 11: Respondents' Answer Distribution for Mobile Samsat Service

Item	1	2	3	4	5	N	Total Score	Average
1	0	1	7	50	42	100	433	4.33
2	0	3	10	45	42	100	426	4.26
3	0	0	12	37	51	100	439	4.39
4	0	0	13	40	47	100	434	4.34
5	0	1	5	53	41	100	434	4.34
6	0	2	11	46	41	100	426	4.26
7	0	1	10	37	52	100	440	4.40
8	0	0	12	40	48	100	436	4.36
Mean								4.3350

Source: Processed Data using SPSS 26, 2024

3) E-Samsat Program (X3):

The E-Samsat Program was measured with four questions, and Table 12 displays the frequency distribution. The highest average score was 4.35 for statement 4, and the lowest was 4.27 for statement 3. This suggests that safety is the most important element for enhancing the program.

Table 12: Respondents' Answer Distribution for E-Samsat Program

Item	1	2	3	4	5	N	Total Score	Average
1	0	1	10	43	46	100	434	4.34
2	0	0	12	44	44	100	432	4.32
3	1	4	13	31	51	100	427	4.27
4	0	5	4	42	49	100	435	4.35
Mean								4.3200

Source: Processed Data using SPSS 26, 2024

4) SAMSAT Income (Y):

SAMSAT Income was measured with four questions, and the frequency distribution is shown in Table 13. The highest average score was 4.38 for statement 3, and the lowest was 4.17 for statement 1, showing that taxpayer awareness is key to increasing income.

Table 13: Respondents' Answer Distribution for SAMSAT Income

Item	1	2	3	4	5	N	Total Score	Average
1	1	6	11	39	43	100	417	4.17
2	3	1	10	34	52	100	431	4.31
3	0	0	9	44	47	100	438	4.38
4	0	2	8	44	46	100	434	4.34
Mean								4.3500

Source: Processed Data using SPSS 26, 2024

5) Tax Socialization (Z):

The instrument used for Tax Socialization consisted of four questions, and the frequency distribution is seen in Table 14. The highest average score was 4.43 for statement 4, and the lowest was 4.27 for statement 1. This indicates that the most important factor in improving tax socialization is the benefits of taxation.

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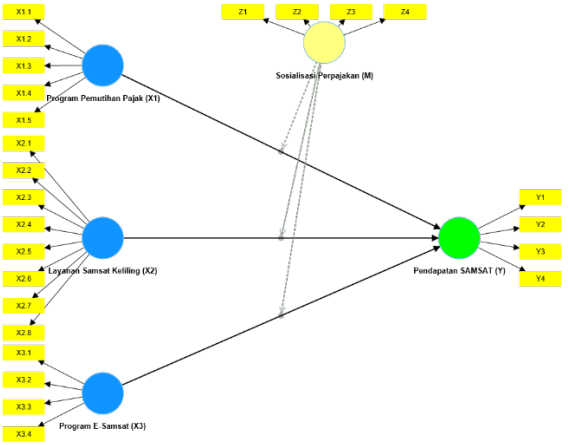
Table 14: Respondents' Answer Distribution for Tax Socialization

Item	1	2	3	4	5	N	Total Score	Average
1	1	4	10	41	44	100	427	4.27
2	0	2	12	38	48	100	432	4.32
3	0	0	10	45	45	100	435	4.35
4	0	0	7	39	54	100	443	4.43
Mean								4.3000

Source: Processed Data using SPSS 26, 2024

c. First Order Confirmatory Factor Analysis

First order konstruk dimana pengujiannya akan melalui satu jenjang, analisis dilakukan dari konstruk laten ke indikator-indikatornya. Secara lebih jelas diagram jalur penelitian yang digambar dengan software Smart PLS 4 dapat ditampilkan pada gambar berikut:

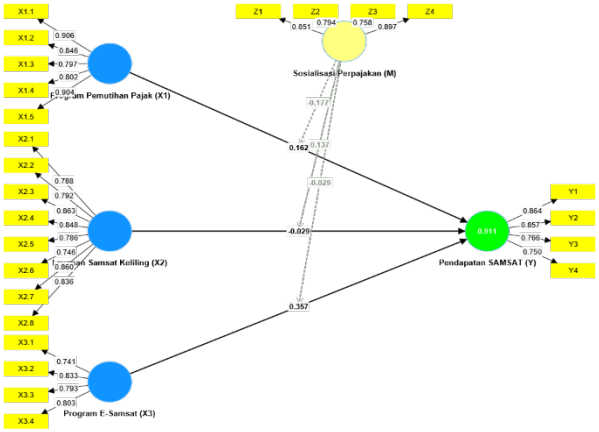


Gambar 2
First Order Confirmatory Factor Analysis

Dari gambar 2 dapat dilihat bahwa first order konstruk Program Pemutihan Pajak diukur dengan dengan indikator X1.1 – X1.5 First order konstruk Layanan Samsat Keliling diukur dengan dengan indikator X2.1 – X2.8. First order konstruk Program E-Samsat diukur dengan dengan indikator X3.1 – X3.4. First order konstruk Sosialisasi Perpajakan diukur dengan dengan indikator Z1 – Z4 dan First order konstruk Pendapatan SAMSAT diukur dengan dengan indikator Y1-Y4.

1) Pengujian Struktural Equation Model (SEM)

Metode analisis utama dalam penelitian ini dilakukan dengan Structural Equation Model (SEM). Pengujian dilakukan dengan bantuan program Smart PLS 4.0. Gambar 3 berikut ini menyajikan hasil pengujian Full Model SEM menggunakan PLS sebagai berikut:



Gambar 3
Uji Full Model SEM Menggunakan smartPLS

Berdasarkan hasil pengujian menggunakan smartPLS sebagaimana di tunjukan pada Gambar 3, dapat diketahui bahwa tidak terdapat nilai loading factor dibawah 0.50, sehingga tidak harus dilakukan drop data untuk menghapus indikator yang bernilai loading dibawah 0.50 agar memperoleh model yang baik.

d. Outer Model Test

Three measurement criteria are used in data analysis with SmartPLS to evaluate the model. These three measurements are convergent validity, composite reliability, and discriminant validity.

1) Convergent Validity

a) Outer Model Test for Tax Amnesty Program Variables

Table 15 shows the outer loading validity test results for the Tax Amnesty Program variable. The loading factor for indicators X1.1 to X1.5 all exceed 0.70, indicating that all reflective indicators are valid. This confirms

that the indicators are valid for measuring the Tax Amnesty Program construct.

Tax Amnesty Program	Description
X1.1	0.906
X1.2	0.846
X1.3	0.797
X1.4	0.802
X1.5	0.904
Source: Processed output using PLS, 2024	

b) Outer Model Test for Mobile SAMSAT Services Variable

Table 16 shows the results of the outer loading validity test for the Mobile SAMSAT Services variable. The loading factors for X2.1 to X2.8 all exceed 0.70, indicating that all indicators are valid for the Mobile SAMSAT Services construct.

Mobile SAMSAT Service	Description
X2.1	0.788
X2.2	0.792
X2.3	0.863
X2.4	0.848
X2.5	0.786
X2.6	0.746
X2.7	0.860
X2.8	0.836
Source: Processed output using PLS, 2024	

c) Outer Model Test for E-SAMSAT Program Variable

Table 17 shows the results of the outer loading validity test for the E-SAMSAT Program variable. The loading factors for X3.1 to X3.4 all exceed 0.70, confirming that all indicators are valid for the E-SAMSAT Program construct.

E-SAMSAT Program	Description
X3.1	0.741
X3.2	0.833
X3.3	0.793
X3.4	0.803
Source: Processed output using PLS, 2024	

d) Outer Model Test for SAMSAT Revenue Variable

Table 18 shows the results of the outer loading validity test for the SAMSAT Revenue variable. The loading factors for Y1 to Y4 all exceed 0.70, indicating that all indicators are valid for measuring the SAMSAT Revenue construct.

SAMSAT Revenue	Description
Y1	0.864
Y2	0.857
Y3	0.766
Y4	0.750
Source: Processed output using PLS, 2024	

e) Outer Model Test for Tax Socialization Variable

Table 19 shows the results of the outer loading validity test for the Tax Socialization variable. The loading factors for Z1 to Z4 all exceed 0.70, indicating that all indicators are valid for measuring the Tax Socialization construct.

Tax Socialization	Description
Z1	0.851
Z2	0.794
Z3	0.758
Z4	0.897
Source: Processed output using PLS, 2024	

2) Discriminant Validity

Discriminant validity relates to the principle that indicators of different constructs should not have high correlations. To test discriminant validity with reflective indicators, we compare the loading values for each construct. The loading factor for the intended construct should be higher than for other constructs.

a) Cross Loadings for the Constructs

Tax Amnesty Program (X1):

Construct	X1.1	X1.2	X1.3	X1.4	X1.5
Mobile SAMSAT Service (X2)	0.627	0.625	0.557	0.618	0.665
SAMSAT Revenue (Y)	0.738	0.635	0.591	0.619	0.694
E-SAMSAT Program (X3)	0.433	0.459	0.424	0.326	0.471
Tax Socialization (Z)	0.689	0.687	0.667	0.588	0.700

Source: Processed output using PLS, 2024

The loading factors for Program Pemutihan Pajak indicators show higher values for their respective construct (X1) than for others, confirming valid discriminant validity.

Mobile SAMSAT Service (X2):

Construct	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8
SAMSAT Revenue (Y)	0.421	0.546	0.633	0.540	0.409	0.481	0.581	0.502
E-SAMSAT Program (X3)	0.348	0.292	0.463	0.437	0.337	0.252	0.434	0.417
Tax Amnesty Program (X1)	0.501	0.628	0.704	0.582	0.505	0.612	0.626	0.531
Tax Socialization (Z)	0.497	0.507	0.679	0.512	0.474	0.444	0.576	0.445

Source: Processed output using PLS, 2024

The values indicate that Layanan Samsat Keliling indicators show higher loadings for their own construct (X2) than for others, demonstrating valid discriminant validity.

E-SAMSAT Program (X3):

Construct	X3.1	X3.2	X3.3	X3.4
SAMSAT Revenue (Y)	0.568	0.652	0.621	0.635
Mobile SAMSAT Service (X2)	0.426	0.478	0.274	0.290
Tax Amnesty Program (X1)	0.337	0.449	0.406	0.378
Tax Socialization (Z)	0.412	0.636	0.503	0.502

Source: Processed output using PLS, 2024

The loading factors for Program E-Samsat indicators are higher for their intended construct (X3), confirming valid discriminant validity.

SAMSAT Revenue (Y):

Construct	Y1	Y2	Y3	Y4
Mobile SAMSAT Service (X2)	0.516	0.454	0.558	0.564
E-SAMSAT Program (X3)	0.746	0.791	0.587	0.750
Tax Amnesty Program (X1)	0.670	0.562	0.642	0.641
Tax Socialization (Z)	0.735	0.751	0.673	0.764

Source: Processed output using PLS, 2024

e. Discriminant Validity Test

The values indicate that the SAMSAT Revenue indicators show higher loadings for their own construct (Y), confirming valid discriminant validity.

Tax Socialization) (Z):

Construct	Z1	Z2	Z3	Z4
Mobile Samsat Service (X2)	0.444	0.553	0.556	0.574
SAMSAT Revenue (Y)	0.778	0.635	0.731	0.812
E-Samsat Program (X3)	0.463	0.486	0.551	0.645

Tax Amnesty Program (X1)	0.628	0.631	0.619	0.693

Source: Processed Output using PLS, 2024

The loading factors for Sosialisasi Perpajakan indicators show higher loadings for their own construct (Z), confirming valid discriminant validity. This outer model test supports the discriminant validity of the constructs by demonstrating that each construct is distinct from the others.

1) Composite Reliability Test (Reliability Test)

Reliability testing is a tool to measure a questionnaire which is an indicator of a variable or construct. A measuring instrument or questionnaire is considered reliable if it provides stable or consistent results. Therefore, reliability testing needs to be done. A questionnaire is said to be reliable if a person's answers to questions remain consistent or stable over time. The reliability test is conducted using internal consistency methods. In this study, reliability is tested using composite reliability and Cronbach's Alpha coefficient. A construct is said to be reliable if the composite reliability or Cronbach alpha is above 0.70 (Nunnaly, 1996 in Ghozali, 2014). Additionally, the AVE measurement can be used to measure the reliability of the component score for latent variables, and its results are more conservative than composite reliability. It is recommended that the AVE value should be greater than 0.50 (Fornell and Larcker, 1981 in Ghozali, 2014).

Table 25: Cronbach's Alpha, Composite Reliability, and AVE Test Results

Construct	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
Mobile Samsat Service (X2)	0.928	0.936	0.941	0.666
SAMSAT Revenue (Y)	0.825	0.833	0.884	0.658
Program E-Samsat (E-Samsat Program) (X3)	0.803	0.806	0.871	0.629
Tax Amnesty Program (X1)	0.905	0.911	0.930	0.726
Tax Socialization (Z)	0.844	0.852	0.896	0.684

Source: PLS Output, 2024

The test results from the table show that both composite reliability and Cronbach's Alpha values are satisfactory, as each variable's values exceed the minimum threshold of 0.70. The AVE values for all constructs are above 0.50, indicating high consistency and stability in the instruments used. In other words, all constructs (Program Pemutihan Pajak, Layanan Samsat Keliling, Program E-Samsat, Pendapatan SAMSAT, and Sosialisasi Perpajakan) are reliable measurement tools, and the questions used to measure each construct have good reliability.

2) Structural Model Test (Inner Model)

The inner model (inner relations, structural model, and substantive theory) describes the relationships between latent variables based on substantive theory. The structural model is evaluated using the R-square for dependent latent variables. In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. Its interpretation is similar to that of regression. Changes in the R-square value can be used to assess the influence of specific independent latent variables on dependent latent variables, indicating whether they have a substantive effect (Ghozali, 2011).

f. Determination Coefficient Test (R-Square)

Table 26: R-Square for Construct Variables

Construct	R-Square	Adjusted R-Square
SAMSAT Revenue (Y)	0.911	0.904

Source: PLS Output, 2024

From the table above, it can be seen that the R-Square value for the Pendapatan SAMSAT (SAMSAT Revenue) variable is 0.911, which falls under the moderate category. The Adjusted R-Square for Pendapatan SAMSAT is 0.911, or 90.4%, meaning that the variable compliance can be explained by the Tax Amnesty Program (X1), Mobile Samsat Service (X2), E-Samsat Program (X3), and Tax Socialization as a moderating variable. The remaining 9.6% can be explained by other variables not covered in this study.

g. Hypothesis Testing Results

The hypothesis testing is conducted by testing the structural model (inner model) by looking at path coefficients, which show the parameter coefficients and t-statistics significance values. The significance of the estimated parameters can provide information about the relationships between the research variables. The threshold to reject or accept the proposed hypothesis is P-Value < 0.05. The table below presents the estimation output for structural model testing.

1) Direct Effect Testing

a) First Hypothesis (H1)

The first hypothesis states that the Tax Amnesty Program (Program Pemutihan Pajak) has a positive and significant effect on Pendapatan SAMSAT. The table shows that the variable Tax Amnesty Program has a significance level of 0.000, which is smaller than 0.05, and the t-statistic is greater than 1.96 (3.914 > 1.96). The parameter coefficient is +0.394, indicating a positive influence on the dependent variable. This means H1 is accepted, and it can be concluded that the Tax Amnesty Program has a positive and significant effect on SAMSAT Revenue. The better the Tax Amnesty Program, the higher the SAMSAT Revenue.

b) Second Hypothesis (H2)

The second hypothesis states that Mobile Samsat Service (Layanan Samsat Keliling) has a positive and significant effect on Pendapatan SAMSAT. The table shows that the variable Mobile Samsat Service has a significance level of 0.000, smaller than 0.05, and the t-statistic is greater than 1.96 (4.545 > 1.96). The parameter coefficient is +0.159, indicating a positive influence on the dependent variable. This means H2 is accepted, and it can be concluded that Mobile Samsat Service has a positive and significant effect on SAMSAT Revenue.

c) Third Hypothesis (H3)

The third hypothesis states that the E-Samsat Program (Program E-Samsat) has a positive and significant effect on Pendapatan SAMSAT. The table shows that the variable E-Samsat Program has a significance level of 0.008, which is smaller than 0.05, and the t-statistic is greater than 1.96 (2.642 > 1.96). The parameter coefficient is +0.159, indicating a positive influence on the dependent variable. This means H3 is accepted, and it can be concluded that the E-Samsat Program has a positive and significant effect on SAMSAT Revenue.

2) Moderation Effect Testing

Table 28: Hypothesis Test Based on Moderation Effects

a) **Hypothesis 4 (H4)**
The Tax Amnesty Program significantly and positively influences SAMSAT Revenue, moderated by Tax Socialization. The significance value is 0.022, and t-statistic is greater than 1.96, thus H4 is accepted.

b) **Hypothesis 5 (H5)**
Mobile Samsat Service significantly and positively influences SAMSAT Revenue, moderated by Tax Socialization. The significance value is 0.007, and t-statistic is greater than 1.96, thus H5 is accepted.

c) **Hypothesis 6 (H6)**
The E-Samsat Program significantly and positively influences SAMSAT Revenue, moderated by Tax Socialization. The

significance value is 0.004, and t-statistic is greater than 1.96, thus H6 is accepted.

4.2 Discussion

a. Impact of Tax Amnesty Program on SAMSAT Makassar Revenue

Hypothesis testing results show that the Tax Amnesty Program significantly and positively impacts SAMSAT Makassar's revenue. This policy has proven effective and could be applied in other areas with similar goals. The program targets vehicle owners who have not paid taxes on time, offering them a chance to pay only the principal tax without penalties. The perceived usefulness and ease of use of the program encourage wider acceptance, increasing taxpayer compliance, which boosts SAMSAT's revenue. The program's most dominant factor is the administrative sanction exemption, which directly incentivizes taxpayers to settle their dues.

b. Impact of Mobile SAMSAT Services on SAMSAT Makassar Revenue

Results indicate that Mobile SAMSAT services positively influence SAMSAT Makassar's revenue. This service, which involves strategic locations and easy access routes, helps taxpayers fulfill their obligations. The ease of accessing tax-related information and the willingness of SAMSAT officers to address complaints enhances taxpayer compliance. Mobile SAMSAT services improve accessibility and reduce barriers, especially for those in remote areas, ultimately increasing tax payments.

c. Impact of E-Samsat Program on SAMSAT Makassar Revenue

The hypothesis testing results reveal that the E-Samsat Program significantly boosts SAMSAT Makassar's revenue. The program allows taxpayers to pay vehicle taxes more conveniently and securely through electronic means. The perceived ease of use and real-world benefits drive greater adoption, leading to increased timely tax payments and, consequently, higher revenue for SAMSAT.

d. Impact of Tax Socialization on Strengthening the Tax Amnesty Program for SAMSAT Makassar Revenue

The results suggest that tax socialization enhances the impact of the Tax Amnesty Program. Effective dissemination of information about the program helps taxpayers understand its benefits and procedures, encouraging more to participate. This, in turn, increases SAMSAT's revenue. Socialization activities help improve public awareness, making the program more effective in reaching a wider audience.

e. Impact of Tax Socialization on Strengthening Mobile SAMSAT Services for SAMSAT Makassar Revenue

Tax socialization plays a crucial role in enhancing the effectiveness of Mobile SAMSAT services. Increased awareness and clear communication about the availability of Mobile SAMSAT locations and services help drive participation, resulting in higher revenue for SAMSAT. Effective socialization can motivate taxpayers to utilize the service, reducing barriers like location or timing.

f. Impact of Tax Socialization on Strengthening the E-Samsat Program for SAMSAT Makassar Revenue

The results show that tax socialization strengthens the impact of the E-Samsat Program on SAMSAT's revenue. Proper education about the program encourages taxpayers to use the service more frequently, enhancing compliance and increasing revenue from vehicle taxes. The integration of technology with effective education on tax obligations is essential for improving SAMSAT's revenue collection in Makassar.

5. Closing

5.1 Conclusion

Based on the data collected and hypothesis testing using Smart PLS, the conclusions of this study are as follows:

a. **The Tax Amnesty Program** has a positive and significant effect on the revenue of SAMSAT Makassar City. This program has proven effective in increasing taxpayer awareness to settle their tax obligations, both for the current year and for previous years. Therefore, this policy can be considered for implementation in other regions with similar goals.
b. **The Mobile Samsat Service** has a positive and significant effect on the revenue of SAMSAT Makassar City. The presence of mobile Samsat, with its strategic locations, clear routes, and ease of access for taxpayers, strongly supports higher tax compliance rates, ultimately leading to increased motor vehicle tax revenue.
c. **The E-Samsat Program** has a positive and significant effect on the revenue of SAMSAT Makassar City. E-Samsat, which utilizes information technology, makes the tax payment process easier, faster, and safer, thus encouraging more taxpayers to fulfill their obligations. This increase in tax compliance contributes to the growth of motor vehicle tax revenue at SAMSAT Makassar City.
d. **The Tax Amnesty Program moderated by Tax Socialization** has a positive and significant effect. The increase in the level of tax socialization, which educates the public about the benefits and procedures of the tax amnesty program, will strengthen its impact on increasing the revenue of SAMSAT Makassar City.
e. **Mobile Samsat Service moderated by Tax Socialization** also has a positive and significant effect. Increased tax socialization will further strengthen the positive impact of mobile Samsat services, helping taxpayers better understand their obligations and increasing motor vehicle tax revenue.
f. **The E-Samsat Program moderated by Tax Socialization** has a positive and significant effect. Effective tax socialization will strengthen the use of E-Samsat and improve taxpayer compliance, which in turn will increase motor vehicle tax revenue in Makassar City. The integration of technology and tax education is crucial in achieving fiscal goals.

5.2 Recommendations

Based on the findings of this study, the following recommendations are suggested for future research:

a. Development of More Effective Socialization Strategies

The socialization variable plays an important role in influencing the success of the E-Samsat program. Future research could focus on developing more effective socialization strategies, such as utilizing social media, workshops, or seminars, to increase public awareness and understanding of the benefits of E-Samsat.

b. Incorporating Additional Variables

Future studies should consider adding other variables that may influence revenue levels, beyond those used in this research. This will provide a more comprehensive understanding of the factors that may support or hinder the increase in motor vehicle tax revenue.

c. Regular Evaluation of Programs and Services

This research is expected to provide input for SAMSAT Makassar City to conduct regular evaluations of the effectiveness of the programs and services already in place. Collecting feedback from taxpayers will help adjust programs to better meet the needs of the community and achieve the goal of increasing tax revenue more effectively. This evaluation aims to further increase taxpayer compliance in Makassar City.

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