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TAX COMPLIANCE IN THE CONTEXT OF AMNESTY: DOES TAX SOCIALIZATION MAKE A DIFFERENCE?

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Abstract

This study aims to examine the effect of the tax amnesty program on motor vehicle taxpayer compliance by considering the role of tax socialization as a moderating variable. Taxpayer compliance is an important factor in increasing regional tax revenues, so understanding the factors that influence it is essential. The data used in this study are primary data obtained through distributing questionnaires to motor vehicle taxpayers in the study area. The analysis methods used include Partial Least Squares Structural Equation Modelling (PLS-SEM) with Smart PLS to examine differences between groups as well as to simultaneously test the relationships among variables within the structural model.

The results of the study indicate that the tax amnesty program has a positive and significant effect on taxpayer compliance. This indicates that the tax amnesty program that provides relief in the form of elimination of fines and administrative sanctions is able to encourage taxpayers to be more compliant in fulfilling their tax obligations. However, the results of the analysis also show that tax socialization does not act as a significant moderating variable in the relationship between the tax cleanliness program and taxpayer compliance. In other words, the level of tax socialization does not change the effect of the tax amnesty program on taxpayer compliance. In addition, the Normed Fit Index (NFI) value of 0.595 which is close to the value of 1 according to the Rule of Thumb indicates that this research model has a good fit with the data used. This finding gives the impression that the tax amnesty program can be used as an effective strategy to increase the fulfilment of motor vehicle taxpayers, while the role of tax socialization needs to be studied further in order to provide a more optimal impact.

Keywords: Tax Compliance, Tax Socialization, Tax Amnesty, Moderating Effect, Taxpayer Compliance

Introduction

Taxation issues are very important in the economic development process of a country. Taxes serve as a source of government revenue used to finance various expenditures, both routine spending and development, thus functioning as a budgeting tool or budgeter (Saputra, 2024). However, the level of taxpayer compliance in fulfilling tax obligations remains a major challenge in Indonesia. Many taxpayers delay or fail to pay taxes on time, causing tax revenues to often fall short of the targets set by the government.

The low level of taxpayer compliance is caused by various interrelated factors. One of the main reasons is the lack of public awareness about the importance of paying taxes as a contribution to national development. In addition, the high burden of fines that taxpayers must bear often becomes an obstacle that discourages them from fulfilling their obligations on time. The lack of effectiveness in tax socialization further exacerbates this condition, creating a significant challenge for the government in efforts to improve taxpayer compliance so that tax revenues can be more optimal and sustainable.

As one of the efforts to address the problem of tax arrears, the government often implements a tax amnesty program specifically for motor vehicle taxes. The motor vehicle tax amnesty is a policy taken by the government to encourage taxpayers who have long-standing motor vehicle tax arrears to immediately settle their obligations by waiving late payment penalties during the period (Angelica, 2024). This program provides relief in the form of the elimination or reduction of administrative sanctions, especially late payment fines, for a certain period. With this policy, it is hoped that delinquent taxpayers will be motivated to promptly pay off their obligations. Moreover, the program aims to prevent taxpayers from being burdened by large fines so that they are more motivated to fulfil their tax obligations on time.

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The success of the tax whitening program in increasing taxpayer compliance does not only depend on the policy itself. A very important supporting factor is effective and comprehensive tax socialization. This socialization serves as a medium for education and communication to help taxpayers better understand tax regulations. Furthermore, socialization explains the benefits of paying taxes as well as the consequences that may occur if tax obligations are not met, thereby encouraging more optimal compliance.

The main issue faced is how the tax amnesty program directly affects taxpayer obligations. In addition, it is important to understand the extent to which tax socialization acts as an intervening variable that can either strengthen or weaken the effects of the program. Tax socialization is considered to have the potential to be an effective link between tax amnesty policy and the level of taxpayer compliance. Therefore, this study aims to analyze the role of tax socialization in bridging this relationship so that taxpayer compliance can increase significantly.

Several previous studies revealed that the tax amnesty program has a positive impact on motor vehicle taxpayer compliance. The wider the implementation of the Motor Vehicle Tax Whitening Program, the higher the level of taxpayer compliance, because this program helps alleviate the burden of taxes that have been overdue for years (Rahayu et al., 2024). Additionally, the incentives provided also increase the motivation of taxpayers to fulfil their tax obligations on time in the future. Thus, tax amnesty not only plays a role in increasing state revenue in the short term but also supports the enhancement of tax awareness and compliance sustainably.

However, according to Angelica's (2024) research, the motor vehicle tax whitening program only has a limited effect on taxpayer compliance, so its overall impact in increasing compliance levels is not significant. This condition is caused by several factors, including taxpayers' lack of understanding of the long-term benefits of the amnesty program and uncertainty regarding the program's continuity. Moreover, insufficiently intensive socialization and the perception that amnesty only provides temporary relief make many taxpayers reluctant to consistently improve their compliance. Therefore, although the amnesty program offers administrative incentives, it is not enough to significantly drive changes in taxpayer behavior.

The role of tax socialization as an intervening variable is still rarely studied in depth. Although tax socialization does not always have a significant direct effect on taxpayer compliance, its effective implementation can strengthen the positive effects of the tax amnesty program on compliance. Research by Wardani & Wati (2018) revealed that tax socialization can increase taxpayer awareness while mediating the influence of tax programs on compliance levels significantly. This is because socialization functions as an educational tool that deepens taxpayers' understanding of the benefits of amnesty and the consequences of non-compliance, thus encouraging them to be more obedient. Therefore, tax socialization can be an important link in enhancing the effectiveness of the tax amnesty program.

The main difference of this study compared to previous research lies in its focus on positioning tax socialization as an intervening variable, not merely as an independent or moderating variable. This approach aims to examine more comprehensively how tax socialization plays a role in bridging the influence of the tax amnesty program on taxpayer obligations. Furthermore, this study uses different samples and contexts, so it is expected to contribute new insights to taxation literature, particularly regarding strategies to improve taxpayer compliance through the synergy between amnesty programs and tax socialization. This is important because the success of tax policies greatly depends on how information and education are delivered to the public.

This study will compare the results between taxpayers who receive intensive tax socialization and those who do not, so that the extent to which socialization functions as an intervening variable in the context of tax amnesty can be identified. Thus, the research results are expected to provide more effective policy recommendations for both local and central governments in managing tax revenues. The goal is to present a clear empirical picture of the mechanism of the tax amnesty program's influence on taxpayer compliance, with socialization as a strategic intervening variable.
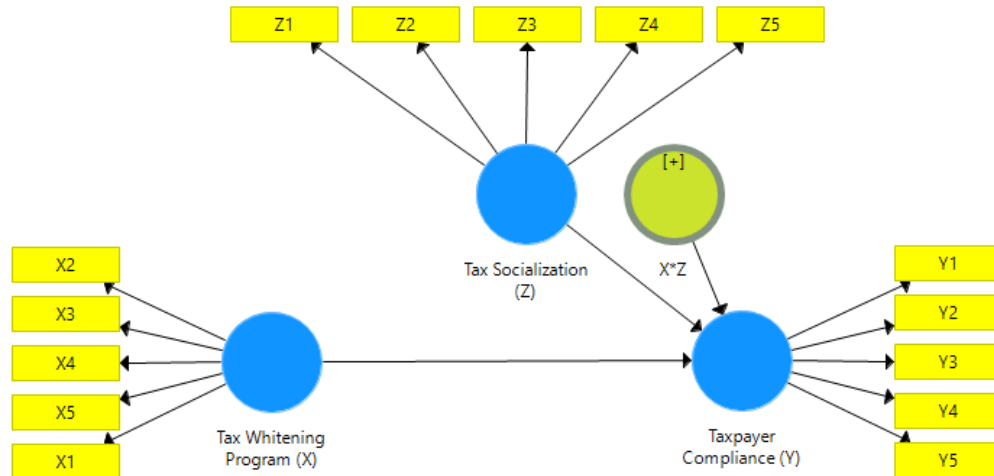
Figure 1

Research Model

Method

The type of research used is quantitative research that utilizes primary data obtained through the direct distribution of questionnaires to motor vehicle taxpayers. The sample was selected using the accidental sampling method, which involves random sampling based on the ease of access available to the researcher. The number of respondents in this study was adjusted to 100 individuals from all taxpayers in the research area, with the aim of facilitating data processing and obtaining more optimal test results.

To measure respondents' opinions, a five-point Likert scale was used, consisting of: Strongly Disagree (STS), Disagree (TS), Slightly Disagree (KS), Agree (S), and Strongly Agree (SS). The analysis method applied includes Partial Least Squares Structural Equation Modelling (PLS-SEM) with the assistance of Smart PLS software, which is used to test differences between groups as well as to simultaneously examine relationships among variables within the structural model.

Table 1 Definition of Research Variable

Variable	Description
Dependent Variable	
Taxpayer Compliance (Y)	Taxpayer compliance is the fulfilment of tax obligations by taxpayers as a form of contribution to national development, which is expected to be carried out voluntarily. (Boediono et al., 2018)
Independent Variable	
Tax Whitening Program (X)	Tax whitening program is a policy by the local government that provides an opportunity for taxpayers who have arrears or have not paid motor vehicle taxes for a long period to immediately settle their obligations by waiving fees or late payment penalties. (Yulianto & Rahayu, 2022)
Moderating Variable	
Tax socialization (Z)	Tax socialization is an activity carried out by the Directorate General of Taxes to convey understanding, information, and guidance to the general public and taxpayers in particular regarding various matters related to taxation and tax laws and regulations. (Rahayu et al., 2024)

The analysis testing comprises several stages, including validity testing, reliability testing, determination coefficient assessment, goodness-of-fit evaluation, and path coefficient testing (Nursyamsi et al., 2024). This process utilizes SmartPLS software, which is based on the Partial Least Squares (PLS) method. Validity testing aims to evaluate the capability of the research instrument to accurately measure the intended variables. In the PLS framework, convergent validity is assessed by examining the loading factor values for each indicator

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within the latent constructs. Furthermore, convergent validity is confirmed through the Average Variance Extracted (AVE). Discriminant validity is evaluated by comparing the cross-loadings between indicators and reflective constructs.

Reliability testing measures the consistency of the instrument in capturing the underlying constructs as well as the consistency of respondents' answers. In PLS, reliability is assessed using Composite Reliability and Cronbach's Alpha coefficients. The coefficient of determination (R^2) is employed to determine the extent to which exogenous latent variables (independent variables) influence endogenous latent variables (dependent variables). To assess the model's goodness of fit, several quality criteria are applied, including the Normed Fit Index (NFI), Standardized Root Mean Square Residual (SRMR), Root Mean Square Residual Covariance Matrix (RMS_{Theta}), and the Chi-square (Chi^2) statistic.

Results and Discussion

The respondents of this study consisted of 100 individuals, representing all motor vehicle taxpayers registered at the Samsat office in Sawahlunto City. A total of 100 questionnaires were distributed directly, and all were successfully returned to the researcher. According to the model framework, latent variables are linear combinations of their respective indicators. The inner model, which includes the structural model, describes the relationships among latent variables, while the outer model, representing the measurement model, specifies how the latent variable component scores are generated using weight estimates. Validity testing was conducted to assess the ability of the research instrument to measure the intended constructs. Within the PLS model, validity is evaluated through convergent validity, discriminant validity, and the Average Variance Extracted (AVE). Reliability testing was performed to measure the consistency of the instrument in capturing the constructs as well as the consistency of respondents' answers.

Table 2 Respondent Demographic Data

Information	Description	Number	Percentage (%)
Age	Number of Respondents	100	100%
	17-26 Years	53	53%
	27-36 Years	16	16%
	37-46 Years	13	13%
	47-56 Years	15	15%
	57-66 Years	3	3%
Gender	Number of Respondents	100	100%
	Male	42	42%
	Female	58	58%
Last Education	Number of Respondents	100	100%
	Senior High School	61	61%
	Bachelor's Degree (S1)	39	39%
	Master's Degree (S2)	0	0%
	Doctorate (S3)	0	0%
Type of Vehicle	Number of Respondents	100	100%
	Motorcycle	96	96%
	Car	4	4%
	Bus	0	0%

Source: Data Processed, 2024

Based on the data presented in table 2, a total of 100 respondents participated in this survey. Regarding age distribution, the majority of respondents were aged between 17 and 26 years, accounting for 53 individuals (53%). The age groups 27-36 years, 37-46 years, 47-56 years, and 57-66 years comprised 16 (16%), 13 (13%), 15 (15%), and 3 (3%) respondents, respectively. In terms of gender, female respondents predominated with 58 individuals (58%), while male respondents numbered 42 (42%). Concerning the highest educational attainment, most respondents were high school graduates (61%), whereas 39% held a bachelor's degree. There were no respondents with postgraduate education (master's or doctoral degrees). Regarding vehicle type, nearly all respondents used motorcycles as their primary mode of transportation (96%), while only 4% used cars, and none reported using buses. Overall, the majority of respondents in this survey were young females aged 17-26 years, with a high school education, who primarily used motorcycles for transportation. These data provide a demographic and transportation behavior profile of the surveyed group.

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Table 3 Outer Loading

Latent Variable	Code	Indicator	Outer Loading	AVE
Tax Whitening Program	X2	I only pay motor vehicle tax when the government has implemented the motor vehicle tax amnesty program.	0,692	
	X3	The implementation of the motor vehicle tax amnesty program assists in alleviating my financial burden in paying motor vehicle tax.	0,781	0,573
	X4	The existence of the motor vehicle tax amnesty program contributes to easing my obligations in settling motor vehicle tax payments.	0,730	
	X5	I encounter difficulties regarding the procedures and requirements involved in participating in the motor vehicle tax amnesty program.	0,819	
Taxpayer Compliance	Y1	I fulfil my rights and responsibilities as a motor vehicle taxpayer in accordance with applicable regulations.	0,697	
	Y3	I do not have any outstanding arrears related to motor vehicle tax payments.	0,690	0,537
	Y4	I do not perceive the payment of motor vehicle tax as a burdensome matter.	0,782	
	Y5	I have never received any sanctions or fines due to negligence, particularly in relation to motor vehicle tax payments	0,759	
Tax Socialization	Z1	I am aware of and understand the objectives and benefits of the motor vehicle tax amnesty program.	0,702	
	Z2	I only remit motor vehicle tax payments upon the implementation of the motor vehicle tax amnesty program by the government.	0,780	0,614
	Z4	The motor vehicle tax amnesty program effectively facilitates the reduction of my financial obligations in paying motor vehicle tax.	0,862	

Source: Data processed using SmartPLS version 3.0, 2025

Table 3 presents the results of factor analysis for several variables related to the motor vehicle tax whitening program, taxpayer compliance, and tax socialization. Each variable was measured using multiple statements (indicators) with loading values that reflect the strength of each indicator in representing the measured variable. In the initial analysis phase, several indicators did not meet the validity criteria with loading values below 0.70 and were therefore excluded from the model. These include indicator X1 for the tax whitening program variable (0.432), indicator Y2 for the taxpayer compliance variable (0.580), and indicators Z3 (-0.219) and Z5 (-0.070) for the tax socialization variable. Overall, this table indicates that indicators with high loading values are the primary factors influencing each variable and can serve as the main focus in efforts to improve the tax whitening program, taxpayer compliance, and motor vehicle tax socialization. Furthermore, the validity test results indicate that the Average Variance Extracted (AVE) values for each construct exceed 0.50, thereby confirming that all constructs possess valid dimensions and satisfy the criteria for convergent validity.

Table 4 Cronbach's Alpha and Composite Reliability

	Composite Reliability	Cronbach's Alpha
Tax Whitening Program (X)	0,843	0,751
Taxpayer Compliance (Y)	0,822	0,714

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Tax Socialization (Z)	0,826	0,703

Source: Data processed using SmartPLS version 3.0, 2025

Based on Table 4, the Cronbach's Alpha values for all variables exceed 0.70, indicating that all indicators demonstrate good reliability in measuring their respective variables. Furthermore, the Composite Reliability values for each variable are above 0.80, suggesting that the constructs possess strong composite consistency as well as accurate and precise measurement instruments. Composite Reliability and Cronbach's Alpha are commonly used metrics to assess the internal consistency of a construct. Composite Reliability is considered a more valid estimate of reliability as it accounts for the actual factor loadings of the indicators, whereas Cronbach's Alpha provides a lower bound estimate of reliability assuming equal indicator loadings.

Table 5 Hypothesis Results

Hypothesis	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Result
Tax Socialization (Z) -> Taxpayer Compliance (Y)	0,172	1,533	0,126	Rejected
Tax Whitening Program (X) -> Taxpayer Compliance (Y)	0,517	6,972	0,000	Accepted
X*Z -> Taxpayer Compliance (Y)	-0,141	1,293	0,197	Rejected

Source: Data processed using SmartPLS version 3.0, 2025

Table 5 presents the hypothesis testing results regarding the effects of tax socialization, the tax whitening program, and their interaction on taxpayer compliance. The first hypothesis (H1) was rejected as the p-value of 0.126 exceeded the significance threshold of 0.05, indicating that tax socialization does not have a significant effect on taxpayer compliance. This finding aligns with the study by Yulianingsih & Pratama (2020), which reported that despite intensive socialization efforts by the Directorate General of Taxes, the impact on compliance remains insignificant if taxpayers lack comprehensive understanding. Furthermore, Wulandari & Darmawan (2021) emphasized that the success of socialization heavily depends on the communication methods employed and the characteristics of the target taxpayers.

The second hypothesis (H2) was supported, with the tax whitening program demonstrating a significant positive effect on taxpayer compliance, as evidenced by a p-value of 0.000, well below the 0.05 threshold. This result is corroborated by Putra & Hidayat (2020), who found that tax amnesty policies enhance compliance by providing legal certainty and opportunities to rectify tax reporting. Similarly, Fitriani et al. (2022) noted that the program successfully increased voluntary tax reporting and payments during the post-policy period.

Meanwhile, the third hypothesis (H3), which examined the interaction effect between the tax whitening program and tax socialization on taxpayer compliance, yielded an insignificant result. Consequently, H3 was rejected with a p-value of 0.197, exceeding the 0.05 significance level. This outcome is consistent with Ramadhani & Sari (2022), who asserted that combining fiscal policies with socialization activities does not necessarily strengthen taxpayer compliance without comprehensive improvements in tax literacy. Nugraheni & Prasetyo (2023) also demonstrated that socialization as a moderating factor on tax incentive policies is ineffective if the content fails to provide tangible added value or address the core issues faced by taxpayers. Therefore, these findings suggest that the effectiveness of tax programs largely depends on the quality of implementation, communication strategies, and taxpayer understanding, rather than solely on the existence of policies or the intensity of socialization efforts.

Table 6 R-Square

Variable	R Square
Taxpayer Compliance (Y)	0,295

Source: Data processed using SmartPLS version 3.0, 2025

Table 6 shows an R-Square (R²) value of 0.295 for the dependent variable, Taxpayer Compliance, indicating that approximately 29.5% of the variation in taxpayer compliance can be explained by the independent variables included in this research model. In other words, the model accounts for nearly one-third of the changes in taxpayer compliance, while the remaining 70.5% is influenced by other factors not incorporated in the model. This finding suggests that the model has a moderate explanatory power, although

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there are still other variables that potentially affect taxpayer compliance but have yet to be included in the analysis. For instance, Rahmanto & Wahyudin (2025) reported that taxpayer attitudes, taxpayer understanding, and modern tax administration systems collectively explain 38.5% of the variation in taxpayer compliance. Furthermore, research by Triansyah & Putra (2025) found that tax literacy and digital literacy have a significant influence on taxpayer compliance, with an R-Square value of 0.758 (75.8%), highlighting the crucial role of technology and knowledge in enhancing taxpayer compliance. Based on these findings, this study can serve as a foundation for future research to incorporate additional relevant variables in order to increase the R-Square value and strengthen the research model.

Table 7 Goodness of Fit

	Saturated Model
SRMR	0,106
Chi-Square	137,953
NFI	0,595
rms Theta	0,236

Source: Data processed using SmartPLS version 3.0, 2025

Based on Table 7, which presents the Goodness of Fit results from data processing using SmartPLS version 3.0, four primary indicators were used to evaluate model fit: SRMR, Chi-Square, NFI, and rms Theta. The Standardized Root Mean Square Residual (SRMR) value of 0.106 indicates that the average difference between the observed and predicted correlations slightly exceeds the ideal threshold range of 0.05 to 0.08 but remains acceptable in certain contexts. The Chi-Square value of 137.953 serves to test the fit between the hypothesized model and the actual data; smaller values indicate better model fit, although interpretation also depends on degrees of freedom and sample size. Furthermore, the Normed Fit Index (NFI) value of 0.595, which approaches 1 according to the rule of thumb, suggests that the research model can be considered fit or adequate. However, the rms Theta value of 0.236, which ideally should be below 0.12 to indicate a good model, implies that improvements are still needed regarding the residual variance of the indicators. Overall, this table illustrates that although the tested model demonstrates acceptable fit levels on some indicators such as SRMR and Chi-Square, there remains room for improvement, particularly in the NFI and rms Theta indicators, to achieve optimal model fit.

Acknowledgement

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