

Research Article

# Enhancing Taxpayer Compliance through Mobile SAMSAT Services: The Moderating Role of Tax Bleaching and Socialization

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## ABSTRACT

Taxes represent the primary source of revenue for the state, whereas local taxes are derived from regional income. Consequently, enhancing awareness is essential to improve taxpayer compliance with their tax responsibilities. This research investigates the influence of mobile SAMSAT services, tax bleaching, and tax socialization on the compliance of motor vehicle taxpayers. Furthermore, it explores the role of mobile SAMSAT, tax bleaching, and socialization as moderating factors affecting taxpayer compliance. The analysis employs Structural Equation Modeling (SEM) utilizing the SmartPLS 4 software. The study's population consists of motorized vehicles registered in Mataram, with a probability sampling method applied to select a sample size of 100. Statistical analysis conducted with Smart PLS 4 indicates that tax bleaching positively influences taxpayer compliance, whereas mobile SAMSAT services and socialization do not have a significant effect. Additionally, the moderation analysis reveals that tax socialization enhances the relationship between tax bleaching and taxpayer compliance, but does not moderate the effect of mobile SAMSAT on compliance. The study recommends that future research incorporate additional variables, such as taxpayer awareness and taxpayer satisfaction.

**Keywords:** Mobile SAMSAT; Tax Bleaching; Socialization; Taxpayer Compliance

## 1. INTRODUCTION

Taxes represent the primary source of revenue for the state, designed to serve the interests of society. They are categorized into central and local taxes, with motor vehicle tax serving as a notable example of the latter. The rates for motor vehicle tax vary across regions, determined by the local tax rate applied to the vehicle's value in each area. In West Nusa Tenggara (NTB), the Provincial Government has established the Motor Vehicle Tax (PKB) rate at 1.025 percent, as outlined in Regional Regulation Number 2 of 2024 regarding Regional Taxes and Levies. Despite the relatively low tax rate, the level of community compliance in tax payments remains a concern. In 2022, Mataram recorded a compliance rate of 51.25%, while Raba Bima and Selong East Lombok Regency reported rates of 50.47% and 50.37%, respectively ([ntbsatu.com](http://ntbsatu.com), 2023). This data indicates that Mataram has the highest compliance rate among the cities surveyed. However, in 2023, taxpayer compliance levels showed little improvement. According to the Head of NTB Provincial Bappenda, Hj. Eva Dewiyani, over 50% of the 1.9 million registered taxpayers experienced delays in their tax payments ([suarantb.com](http://suarantb.com), 2024).

The issue of tax payment delays in NTB is considerable. To address this, from August 1 to September 30, 2024, the West Nusa Tenggara Provincial Government is offering incentives for motor vehicle tax compliance, including tax waivers for local residents. Additionally, exemptions from transfer fees for motorized vehicles, whether within the NTB region or from outside to NTB, are also being provided. These measures are intended to enhance taxpayer compliance in fulfilling their motor vehicle tax obligations (Antara, 2024).

The moderation of tax bleaching has significant implications, particularly in developing nations where tax avoidance is a prevalent issue (Nkundabanyanga et al., 2017). Taxpayers frequently evaluate government adherence to their obligations based on the benefits they receive from public services. When individuals perceive a disparity between the services rendered and the benefits received, a sense of injustice arises, leading to a lack of perceived fairness regarding their tax responsibilities. To address this feeling of inequity, it is essential to implement strategies that enhance taxpayer trust and promote greater transparency in tax practices. Tax bleaching serves as a local government initiative aimed at motivating taxpayers to meet their tax obligations.

Various studies have explored taxpayer compliance, including research by Djaafar et al. (2024), which indicates that policies such as motor vehicle bleaching are instrumental in reforming the administration of motor vehicle taxes. This initiative aims to enhance the efficiency and effectiveness of the administrative process. Additionally, findings from Ristiana et al. (2022) and Fitriyah & Munari (2024) suggest that both the tax bleaching program and mobile SAMSAT services have a positive impact on motor vehicle taxpayer compliance. Conversely, exemptions from transfer fees do not

appear to influence compliance levels. Furthermore, Meiryani et al. (2022) assert that accountability in service delivery and the implementation of motor vehicle tax bleaching positively correlate with taxpayer compliance.

Research conducted by Ihdini and Sari (2023) indicates that the socialization of taxation has a significantly negative impact on the compliance of motor vehicle taxpayers. In contrast, factors such as e-SAMSAT and taxpayer awareness are found to positively influence taxpayer compliance. Additionally, the study by Sasmita and Sa'adah (2023) reveals that Mobile SAMSAT plays a role in enhancing compliance among motor vehicle taxpayers in Pajajaran. Furthermore, Perveen and Ahmad (2022) demonstrate that perceptions regarding ease of use, usefulness, and available facilities have a significant direct influence on taxpayer compliance; however, they found no mediating effect of perceived usefulness on compliance.

To address these issues, it is imperative for local governments to develop strategies aimed at improving taxpayer compliance through initiatives such as tax bleaching, mobile SAMSAT, and enhanced socialization efforts. This study aims to investigate the effects of tax bleaching, mobile socialization, and general socialization on taxpayer compliance, as well as the moderating role of socialization in the relationship between mobile socialization and taxpayer compliance.

## 2. RESEARCH METHOD

This research uses quantitative methods. The data analysis technique uses SEM with SmartPLS 4 tools. The population is the number of motorized vehicles in Mataram. This research sample uses the Slovin formula.

Slovin formula:

Where:

n=number of samples

N=Total Population

E=The error rate in selecting sample members is tolerated at 10% (Darmawan, 2016, p. 156)

Based on data from korlantas.polri.go.id, the total vehicle population in Mataram is 462,128. Based on this population, the number of research samples is determined using the Slovin formula, namely:

Slovin Formula:

$n = \frac{99,97837}{N}$

n=100 rounded

The sample in this study was 100

Research variables:

X1=MobileSAMSAT

X2=TaxBleaching

Y=TaxpayerCompliance

W=TaxSocialization

Research hypothesis:

H1= MobileSAMSAT affects Taxpayer Compliance

H2= TaxBleaching affects Taxpayer Compliance

H3= TaxSocialization affects Taxpayer Compliance

H4= TaxSocialization moderates the effect of Mobile SAMSAT on Taxpayer Compliance

H5= TaxSocialization moderate the effect of Tax Bleaching on Taxpayer Compliance

## 3. RESULTS AND DISCUSSION

### 3.1 Results

#### 3.1.1 Outer Model

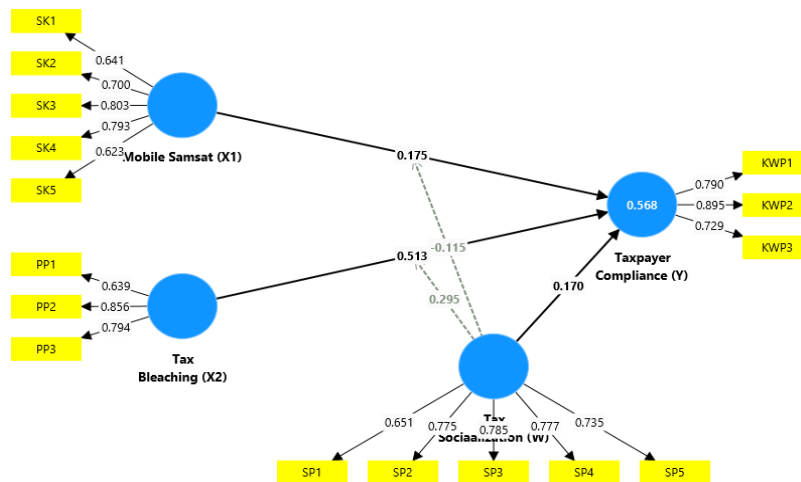


Figure 1. Outer Model

The outer model is evaluated through convergent validity and discriminant validity.

### 3.1.2 Convergent Validity

Convergent Validity is known based on the relationship between variable indicators, which describes the magnitude of the relationship between indicators and their constructs. An indicator is said to be reflective if it is > 0.50.

**Table 1.** Convergent Validity

	Cronbach's alpha	Composite reliability	Average variance extracted (AVE)
MobileSAMSAT(X1)	0.758	0.839	0.512
TaxBleaching(X2)	0.650	0.810	0.590
TaxSocialization(W)	0.803	0.862	0.557
TaxpayerCompliance(Y)	0.730	0.848	0.652

Based on the **Table 1**, it is clear that all variables meet the criteria mentioned because all variables have a Cronbach Alpha value, Composite Reliability, and AVE > 0.50. Thus, each variable is declared to have fairly good Convergent Validity.

### 3.1.3 Discriminant Validity

Discriminant validity is measured using a cross-loading factor to determine whether the constructs built have good discriminant properties. The trick is to compare the loading factor value of the construct, which must be greater than the other values. Good construct standards must have a value > 0.60.

**Table 2.** Cross Loading

Variable	Indicators	Y	X2	X1	W
TaxpayerCompliance(Y)	KWP1	<b>0.790</b>	0.468	0.434	0.443
	KWP2	<b>0.895</b>	0.620	0.557	0.499
	KWP3	<b>0.729</b>	0.412	0.428	0.464
TaxBleaching(X2)	PP1	0.362	<b>0.639</b>	0.347	0.396
	PP2	0.550	<b>0.856</b>	0.515	0.405
	PP3	0.514	<b>0.794</b>	0.333	0.406
MobileSAMSAT(X1)	SK1	0.398	0.220	<b>0.641</b>	0.442
	SK2	0.394	0.447	<b>0.700</b>	0.559
	SK3	0.414	0.418	<b>0.803</b>	0.435
	SK4	0.515	0.491	<b>0.793</b>	0.569
	SK5	0.371	0.260	<b>0.623</b>	0.362
TaxSocialization(W)	SP1	0.289	0.422	0.425	<b>0.651</b>
	SP2	0.567	0.465	0.625	<b>0.775</b>
	SP3	0.396	0.280	0.467	<b>0.785</b>
	SP4	0.433	0.389	0.470	<b>0.777</b>
	SP5	0.400	0.369	0.453	<b>0.735</b>

Based on the **Table 2**, it is known that the loading factor value of the intended construct is greater than the other values and > 0.60, so it meets the discriminant validity requirements.

### 3.1.4 Fornell-Lacker Criteria

Other discriminant validity testing requirements with the Fornell-Lacker criteria. This criterion is done by comparing the square root value of the AVE of each construct with the relationship between other constructs. If the AVE value of each construct > the value of the relationship between constructs, then the discriminant validity is good.

**Table 3.** Fornell-Larcker

	Taxpayer Compliance (Y)	Tax Bleaching (X2)	Mobile SAMSAT (X1)	Tax Socialization (W)
Tax payer Compliance (Y)	<b>0.808</b>			
Tax Bleaching (X2)	0.629	<b>0.768</b>		
Mobile SAMSAT (X1)	0.591	0.523	<b>0.716</b>	
Tax Socialization (W)	0.580	0.518	0.668	<b>0.746</b>

Based on the **Table 3**, all AVE root values > relationship with other constructs, and the AVE root values of all variables are greater than their AVE values, so it is concluded that they have good discriminant validity values.

### 3.1.5 PLS Multicollinearity Assumption

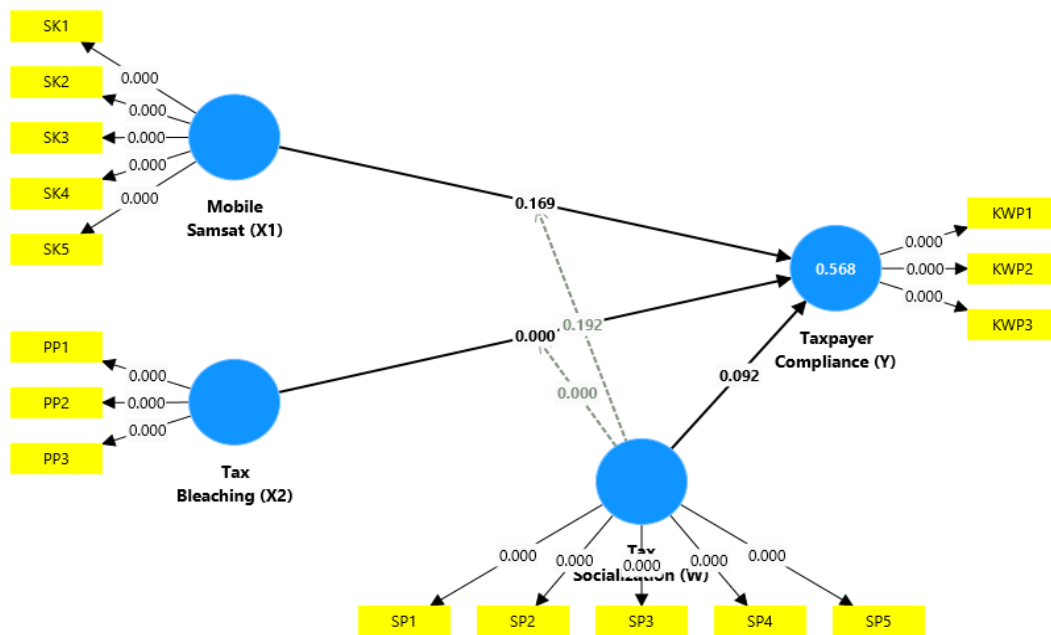
The outer model analysis must meet the conditions that there is no multicollinearity problem. The indication is that the VIF (Variance Inflation Factor) value is greater than 0.90 and not more than 5. The following is the VIF value from the data processing results.

**Table 4.** VIF Indicator

Indicators	VIF
KWP1	1.566
KWP2	1.875
KWP3	1.337
PP1	1.190
PP2	1.484
PP3	1.340
SK1	1.256
SK2	1.417
SK3	1.792
SK4	1.609
SK5	1.250
SP1	1.504
SP2	1.453
SP3	1.964
SP4	1.652
SP5	1.596

The **Table 4**, shows that all indicators have values of more than 0.9 and not greater than 5, so it is concluded that there is no multicollinearity problem.

### 3.1.6 Inner Model



**Figure 2.** Inner Model

The inner model is generated through the calculated bootstrapping method in the Smart PLS menu. This method is used to determine the results of the problem formulation hypothesis. The results of the interpretation of the picture above will be explained as follows.

**Table 5.** Total Effect

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Tax Bleaching (X2)-> Tax payer Compliance (Y)	0.513	0.505	0.111	4.616	0.000
Mobile SAMSAT (X1)-> Tax payer Compliance (Y)	0.175	0.171	0.127	1.376	0.169
Tax Socialization (W)-> Tax payer Compliance (Y)	0.170	0.184	0.101	1.685	0.092
Tax Socialization (W) x Tax Bleaching (X2)-> Tax payer Compliance (Y)	0.295	0.297	0.076	3.897	0.000
Tax Socialization (W) x Mobile SAMSAT(X1)-> Tax payer Compliance(Y)	-0.115	-0.119	0.088	1.304	0.192

The analysis of the data presented in **Table 5** elucidates the relationships among the specified variables as follows:

1. Hypothesis 1 (H1) reveals that the statistical analysis yields a P-value of 0.000, which is less than the significance threshold of 0.05, thereby suggesting a significant effect of tax bleaching on taxpayer compliance.
2. Hypothesis 2 (H2) indicates a P-value of 0.169, exceeding 0.05, which implies that the mobile SAMSAT does not have a significant impact on taxpayer compliance.
3. Hypothesis 3 (H3) presents a P-value of 0.092, also greater than 0.05, indicating that socialization does not significantly influence taxpayer compliance.
4. Hypothesis 4 (H4) shows a P-value of 0.000, which is below 0.05, suggesting that tax socialization serves as a moderator in the relationship between tax bleaching and taxpayer compliance.
5. Hypothesis 5 (H5) reveals a P-value of 0.192, which is greater than 0.05, indicating that tax socialization does not moderate the effect of mobile SAMSAT on taxpayer compliance.

## 3.2 Discussion

### 3.2.1 Hypothesis 1: Tax Bleaching affects Taxpayer Compliance

Statistical analysis related to Hypothesis 1 reveals a P value of 0.000, which is less than the significance threshold of 0.05. This finding suggests a significant relationship between tax bleaching initiatives and taxpayer compliance. Specifically, it can be inferred that an increase in the frequency of tax bleaching regulations positively influences the compliance rates of taxpayers. When tax bleaching is implemented more regularly, it is likely to enhance compliance regarding the payment of motor vehicle taxes. However, the local government has been infrequent in executing tax bleaching, leading to a situation where negligent taxpayers may be anticipating such measures. A forthcoming policy is set to introduce tax bleaching from August 1 to September 30, 2024. This initiative is expected to significantly boost local revenue and improve taxpayer compliance. This expectation aligns with findings from studies by Kaldha and Triwidatin (2023) and Meiryani et al. (2022), which indicate that tax arrears whitening positively impacts taxpayer compliance. Conversely, research by Jannah and Nugraeni (2024) suggests that the implementation of a tax bleaching program does not influence taxpayer compliance.

### 3.2.2 Hypothesis 2: Mobile SAMSAT affects Taxpayer Compliance

Statistical analysis related to Hypothesis 2 reveals a P value of 0.169, which exceeds the threshold of 0.05. This finding suggests that the presence of mobile SAMSAT does not significantly influence taxpayer compliance. It can be inferred that an increase in the number of mobile SAMSAT locations is unlikely to enhance taxpayer compliance levels. In Mataram, numerous mobile SAMSAT units are established in various locations. Tax payments for motor vehicles are not restricted to the SAMSAT office; they are frequently conducted in accessible venues such as shopping malls and along major thoroughfares. While the availability of multiple payment locations may facilitate the process for taxpayers, compliance ultimately hinges on the individual taxpayer's diligence and awareness regarding their tax obligations. Furthermore, research conducted by Chaerani et al. (2024) and Apriani et al. (2024) supports the conclusion that mobile SAMSAT does not have a significant impact on taxpayer compliance.

### 3.2.3 Hypothesis 3: Tax Socialization affects Taxpayer Compliance

Hypothesis 3 indicates that the statistical analysis yields a P value of 0.092, which exceeds the threshold of 0.05, suggesting that socialization does not significantly influence taxpayer compliance. This finding implies that enhancing socialization efforts is unlikely to improve the compliance levels among taxpayers. Although initiatives aimed at educating taxpayers about motor vehicle tax obligations are frequently implemented alongside policy enhancements intended to boost compliance, individual taxpayer characteristics can lead to varying degrees of negligence regarding tax responsibilities. Consequently, the research findings support the conclusion that socialization efforts do not significantly impact taxpayer compliance, aligning with the conclusions drawn by Dewi et al. (2022) and Karnowati and Handayani (2021), who similarly found no effect of socialization on taxpayer compliance.

### 3.2.4 Hypothesis 4: Tax Socialization moderates the affects of Tax Bleaching on Taxpayer Compliance

In contrast, Hypothesis 4 reveals that the statistical analysis produces a P value of 0.000, which is less than 0.05, indicating that tax socialization serves as a moderator in the relationship between tax amnesty and taxpayer compliance.

This suggests that socialization can enhance the effect of tax amnesty on compliance levels. By implementing socialization strategies that include policies such as tax incentives, the influence on taxpayer compliance can be significantly bolstered. Tax amnesty programs are infrequently offered, occurring only in select years, and taxpayers often anticipate such opportunities. It is plausible that the introduction of tax amnesty could lead to an increase in the number of compliant taxpayers, thereby positively affecting local revenue through increased tax payments. This finding is consistent with the research conducted by Fitriyah and Munari (2024), which indicates that tax socialization moderates the relationship between tax amnesty and taxpayer compliance, albeit with a diminishing moderating effect.

### 3.2.5 Hypothesis 5: Tax Socialization moderates the affects of Mobile SAMSAT on Taxpayer Compliance

Hypothesis 5, derived from statistical data analysis, reveals that  $P = 0.192$ , which is greater than the significance threshold of 0.05. This finding suggests that tax socialization does not serve as a moderating factor in the relationship between mobile social security and taxpayer compliance. It implies that socialization, as a moderating variable, fails to enhance or diminish the impact of mobile social security on compliance among taxpayers. In Mataram, mobile social security services are relatively prevalent, with their presence observable on specific routes daily. These services facilitate the tax payment process for taxpayers. Despite the availability of mobile SAMSAT services, they do not necessarily lead to increased compliance with tax obligations; rather, they may contribute to a sense of negligence regarding these obligations. This indicates that the presence or absence of mobile SAMSAT services does not significantly influence taxpayer compliance levels. This observation aligns with the findings of Karnowati and Handayani (2021), which assert that tax socialization does not moderate the elements that promote taxpayer compliance. Conversely, research by Dewantari and Andayani (2023) indicates that socialization may actually diminish taxpayer awareness regarding compliance.

## 4. CONCLUSION

The analysis of the statistical data reveals that the  $P$  value of 0.000 is less than 0.05, suggesting a significant impact of tax bleaching on taxpayer compliance. Conversely, a  $P$  value of 0.169, which exceeds 0.05, indicates that mobile tax offices do not significantly influence taxpayer compliance. Additionally, a  $P$  value of 0.092, also greater than 0.05, suggests that socialization efforts do not have a measurable effect on taxpayer compliance. Furthermore, a  $P$  value of 0.000, which is less than 0.05, demonstrates that tax socialization serves as a moderating factor in the relationship between tax bleaching and taxpayer compliance. In contrast, a  $P$  value of 0.192, which is greater than 0.05, indicates that tax socialization does not moderate the effect of mobile tax offices on taxpayer compliance. Based on these findings, it is recommended that the government enhance socialization efforts regarding tax bleaching to increase taxpayer awareness of their obligations. Future research should consider incorporating additional variables such as taxpayer awareness and satisfaction, as well as expanding the sample to include regions like West Lombok, to facilitate a comparative analysis of taxpayer compliance levels between Mataram and West Lombok.

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