



Analysis Of The Obligation To Pay Vehicle Tax In The City Of Medan

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ABSTRACT

Motor Vehicle Tax (MVT) is one of the sources of Local Own-Source Revenue (PAD) that plays an important role in financing regional development. Medan City, as the center of economic activity in North Sumatra Province, has a high number of motor vehicles, resulting in considerable potential for MVT revenue. However, in practice, there are still problems in the form of tax arrears and suboptimal taxpayer compliance. This study aims to analyze the realization of motor vehicle tax revenue, the factors influencing taxpayer compliance, and the government's efforts to improve motor vehicle tax compliance in Medan City. This research employs a qualitative method with a descriptive approach. Data were collected through in-depth interviews, observation, and documentation at the Medan City SAMSAT Office and from motor vehicle taxpayers. Data analysis was conducted qualitatively using the interactive model of Miles and Huberman, which includes data reduction, data display, and conclusion drawing. The results show that the realization of motor vehicle tax revenue at the Medan City SAMSAT has met and even exceeded the predetermined targets; however, its level of effectiveness is still categorized as moderately effective. Factors affecting taxpayer compliance include public awareness, economic conditions, transfer of vehicle ownership without name transfer, service quality, and lack of socialization. The government has implemented various measures, such as tax amnesty programs, e-Samsat digital service innovations, mobile Samsat services, public socialization, and law enforcement, to improve motor vehicle tax compliance.

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INTRODUCTION

Motor Vehicle Tax (PKB) is one of the sources of Local Own-Source Revenue (PAD) that contributes significantly to regional development financing. In North Sumatra Province, including the provincial capital of Medan, PKB and Motor Vehicle Transfer Tax (BBNKB) consistently contribute the most to regional tax revenue. The regional government uses this revenue to finance the development and maintenance of road infrastructure, improve transportation services, and provide other public services that support the economic and social activities of the community.

In line with this, the number of motor vehicles in North Sumatra Province has shown an upward trend over the past five years. Data from the North Sumatra Provincial Statistics Agency (BPS) shows that the number of motor vehicles continues to grow each year, reaching hundreds of thousands of registered vehicles by 2023. This increase in the number of vehicles reflects the high potential for vehicle tax revenue in the city of Medan. However, this potential has not been fully optimized due to ongoing issues with motor vehicle tax compliance.

Various studies in the last five years reveal that the level of compliance among motor vehicle taxpayers is still relatively low and is influenced by various factors. Research conducted by Fery Darmansyah Siregar (2020) at the North Medan Samsat shows that there are still many motor vehicle tax defaulters due to

weak enforcement of sanctions and low legal awareness among taxpayers. The study confirms that regulation and law enforcement have not been fully effective in encouraging compliance with motor vehicle tax payments.

In addition to legal aspects, taxpayer awareness and understanding are also important determinants. Research by Fatikasari et al. (2023) concluded that tax literacy, taxpayer awareness, and perceptions of the benefits of taxation have a significant influence on PKB compliance. This study also shows that taxpayers tend to comply when they understand the function of taxation as a contribution to regional development, rather than merely an administrative obligation.

On the other hand, the quality of Samsat services and digital innovation also influence the level of compliance. Aulia (2024), in his research on the use of the National Digital Samsat application, found that a digital-based tax payment system can improve the convenience and efficiency of services, thereby potentially increasing taxpayer compliance. However, the study also noted that the level of utilization of digital services is still uneven due to limited digital literacy and a lack of public awareness.

A similar study by Sulaeman (2024) confirms that service quality, staff friendliness, and the speed of administrative processes at the Samsat office have a positive effect on motor vehicle tax compliance. These results show that improving public services is an important strategy for increasing sustainable local tax revenue.

Specifically in the city of Medan, research by Ammy (2023) reveals that the vehicle tax amnesty program and BBNKB exemption have been proven to increase taxpayer compliance in the short term. However, the effect on compliance tends to be temporary and declines after the program ends. This shows that incentive policies need to be balanced with education, supervision, and administrative system improvements so that compliance can be maintained on a sustainable basis.

Based on the data and findings of previous studies, it can be concluded that motor vehicle tax issues in Medan are not only related to economic aspects, but also include taxpayer awareness, service quality, policy effectiveness, and vehicle data administration and management systems. Therefore, more comprehensive research is needed to analyze how motor vehicle tax obligations are implemented in Medan, the factors that influence taxpayer compliance, and their impact on optimizing local revenue and regional development.

METHOD

This study uses a qualitative method with a descriptive approach that aims to gain an in-depth understanding of the implementation of motor vehicle tax obligations in the city of Medan and the factors that influence taxpayer compliance. The research was conducted in Medan City by involving informants selected purposively, namely Samsat officers and motor vehicle taxpayers who were considered to understand the research issues. Data collection was carried out through in-depth interviews, direct observation of the service process at the Samsat office, and documentation in the form of data and official archives related to motor vehicle tax. Data analysis was conducted using a descriptive qualitative approach based on the interactive model of Miles and Huberman, which included data reduction, data presentation, and conclusion drawing and verification. To ensure data validity, this study employed source and technique triangulation so that the data obtained was more valid and reliable.

RESULTS AND DISCUSSION

Overview of Vehicle Tax in Medan City

Motor Vehicle Tax (PKB) in Medan City is one of the main sources of regional revenue managed through the Regional Revenue Agency (Bapenda) of North Sumatra Province. As the center of economic activity in this region, Medan City has a very high number of motor vehicles, consisting of motorcycles and private cars. The rapid growth in the number of motor vehicles has increased the potential for tax revenue, but challenges in collection and compliance rates remain significant. In practice, PKB is paid together with the annual renewal of the Vehicle Registration Certificate (STNK), plus the obligation to pay the Mandatory Road Traffic Accident Fund Contribution (SWDKLLJ) as part of the annual driving costs.

The government's efforts to simplify tax payments have been carried out through regular Samsat services in various locations such as Samsat Medan Utara, Selatan, and Timur, as well as Samsat Keliling and Samsat Desa services. In addition, the use of e-Samsat or digital services has been introduced to reduce the constraints of distance and time for direct services at the office. A systematic study shows that e-Samsat plays an important role in facilitating payments and has the potential to support taxpayer compliance if the service is optimized through consistent socialization and good system integration.

Factors Affecting Vehicle Tax Compliance

The results of previous analyses and research findings indicate that motor vehicle taxpayer compliance is influenced by several key factors:

Level of Public Awareness

Taxpayers' awareness of the importance of paying taxes is a dominant factor. Research in various regions shows that tax awareness is positively related to taxpayer compliance, whereby taxpayers who understand the social and developmental functions of taxes tend to be more compliant in paying their obligations. For example, research in Lamongan found that taxpayer awareness has a significant effect on motor vehicle taxpayer compliance. This variable is also supported by a study at Samsat Gerung, which shows that tax literacy and taxpayer awareness contribute to compliance in paying vehicle tax (PKB).

Economic Conditions of Vehicle Owners

Economic conditions are another important factor affecting tax compliance. Vehicle owners with low incomes are more likely to delay or even avoid paying taxes because they prioritize other basic needs. These findings are consistent with empirical studies in Badung Regency, which show that economic conditions have an effect on the compliance behavior of motor vehicle taxpayers.

Transfer of Vehicle Ownership

Administrative issues surrounding vehicle ownership transfers also affect ownership data and tax obligations. Vehicles that change hands but have not undergone ownership transfer procedures often result in tax arrears because tax obligations are still registered under the previous owner's name. Such administrative issues are also reflected in various studies showing that the inefficiency of the Samsat system administration is one of the obstacles to improving taxpayer compliance.

Availability and Quality of Payment Services

The practicality of services also influences taxpayers' decisions to fulfill their obligations. Research shows that the quality of Samsat services affects taxpayer compliance rates. A study in Wonosobo Regency found that service quality and tax awareness campaigns influence compliance with motor vehicle tax payments. In addition, mobile-based Samsat services supported by e-Samsat have also been proven to be a contributing factor to increased compliance among motor vehicle taxpayers.

Lack of Tax Awareness

Limited tax awareness campaigns have resulted in some members of the public lacking understanding of their obligations, penalties for late payment, and the benefits of tax payments for regional development. This is reinforced by quantitative research in Bogor, which shows that tax knowledge, awareness campaigns, and the implementation of e-Samsat have an impact on the compliance of motor vehicle taxpayers.

The Impact of Not Paying Vehicle Taxes

Failure to pay vehicle taxes has a significant impact on both local governments and vehicle owners. Structurally, the decline in PKB revenue contributes to a reduction in Local Own-Source Revenue (PAD), thereby limiting the government's capacity to finance infrastructure development such as roads, bridges, and other public facilities. In addition, for vehicle owners, tax arrears result in accumulated fines, vehicle registration suspension, and potential obstacles in the process of buying and selling vehicles. Failure to fulfill tax obligations can also increase the risk of legal violations when vehicles are inspected during police raids or administrative control programs.

Efforts by the Medan City Government to Improve Compliance

The Medan City Government has implemented various strategies to improve motor vehicle tax compliance. One of the efforts made is a tax amnesty program, which is a policy to waive Motor Vehicle Tax (PKB) penalties and exempt motor vehicle transfer fees (BBNKB) in order to encourage taxpayers who are in arrears to settle their obligations without being burdened by large penalties. In addition, the government has also innovated the Samsat Digital (e-Samsat) service, which allows the public to pay vehicle taxes online without having to come directly to the Samsat office. This service is considered effective in increasing the convenience and efficiency of tax payments, and has the potential to increase taxpayer compliance if supported by optimal socialization.

Another effort made was the provision of Mobile Samsat and Samsat Corner, which were placed in strategic locations such as shopping centers and markets, so that they could reach a wider community and bring services closer to taxpayers. The government also actively conducts public outreach and education through social media, radio, billboards, and various campaign activities to increase public understanding of the benefits of vehicle taxes for regional development and the consequences of late payments. In addition, law enforcement through vehicle raids in collaboration with the police is also carried out as a form of supervision and control to ensure that vehicles operating on the road have fulfilled their administrative obligations, including the payment of motor vehicle taxes.

CONCLUSION

Based on the analysis of the targets and actual motor vehicle tax revenue at SAMSAT, it can be concluded that the actual motor vehicle tax revenue has reached and even exceeded the target set in the initial budget for the year, with an achievement of over 100%. However, there are still several obstacles that need attention, particularly the low awareness of taxpayers in reporting and paying motor vehicle taxes on time. Efforts to increase tax revenue realization need to be directed at raising taxpayer awareness, including through the provision of relief or incentives for taxpayers who pay on time. Overall, the effectiveness of motor vehicle tax revenue collection at SAMSAT is considered to be quite effective.

Based on these conclusions, it is recommended that the SAMSAT Office increase its outreach activities to taxpayers regarding the importance of motor vehicle tax payments, including the obligation to block vehicles that are no longer owned. In addition, the North Sumatra Provincial Government is expected to continue optimizing Local Own-Source Revenue (PAD) by paying attention to the sustainable management of motor vehicle taxes and not relying solely on the PKB and BBNKB sectors as the main sources of local revenue.

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