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Analysis of The Influence of SAMSAT Mobile (Tax Awareness, Tax Knowledge, Service Quality, Tax Sanctions) on Taxpayer Compliance in The Context of Motor Vehicle Tax Revenue in South Labuhan Batu Regency

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Abstract

Motor vehicle tax revenue is reported in the provincial budget, which is used to finance regional expenditures Motor vehicle tax is paid by motor vehicle owners every year. Payment can be made through the SAMSAT joint office established by the local government in each region. This type of research includes quantitative descriptive research which aims to describe whether mobile Samsat has a role in increasing motor vehicle tax revenue using statistical data, respondent survey data, and so on to process data. This study examines the role of the influence of Mobile Samsat in increasing motor vehicle tax revenue in the Pinang City area. The population in this study were taxpayers who paid motor vehicle taxes at the Pinang City UPT Samsat Office. The taxpayer population of the Pinang City Samsat Office in 2020 amounted to 7,707 taxpayers. Respondents in this study amounted to 100 samples obtained using the Slovin formula. Primary data was taken by giving questionnaires directly to respondents and interviewing respondents. Furthermore, primary data is classified into several distribution tables based on education and income levels. The results of the study can be concluded that Tax Awareness partially has a positive and significant effect on the dependent variable Taxpayer Compliance, Tax Knowledge partially has a positive and significant effect on the dependent variable Taxpayer Compliance, Tax Service Quality partially has a positive and significant effect on the dependent variable Taxpayer Compliance, Tax Sanctions partially has a positive and significant effect on the dependent variable Taxpayer Compliance. Tax awareness variables (X1), tax knowledge (X2), tax service quality (X3), and tax sanctions (X4) together (simultaneously) affect the taxpayer compliance variable (Y).

Keywords: Mobile Samsat; Tax Awareness; Tax Knowledge; Service Quality Tax Sanctions

1. Introduction

The Development of the number of motorized vehicles by type taken from BPS data from 2015-2018 has increased. The Central Statistics Agency (BPS) noted that the number of motorized vehicles in Indonesia in 2021 reached 143.8 million units. This number increased by 5.7% from the previous year which amounted to 136.1 million units. Motor vehicle tax, according to local regulation Law No. 28 of 2009, is one type of tax that contributes to local tax revenue. Motor vehicle tax revenue is reported in the provincial budget, which is used to finance regional expenditures. Motor vehicle tax is paid by motor vehicle owners every year. Payment can be made through the SAMSAT joint office established by the local government in each region.

2. Literature Review

2.1. Certainty, Clarity, and Simplicity of tax laws

Clear, simple and easy-to-understand laws will provide the same meaning for taxpayers and tax authorities. With legal certainty and clarity of tax laws, there will be no misinterpretation, and will create motivation in fulfilling tax obligations properly.

2.2. Service

The quality of service carried out and implemented by the government and tax officials is very important and aims to optimize tax revenues.

2.3. Citizen Awareness and Understanding

A high sense of nationalism, concern for the nation and state and adequate tax knowledge possessed by the community, in general, will make it easier for taxpayers to comply with tax regulations.Quality of tax officers (intellectual, skills, integrity, high morals)

The quality of tax officers currently greatly determines the effectiveness of tax laws and regulations. Tax officers have a good reputation regarding technical skills, efficient and effective in terms of speed, STIE Indonesia 32 precise and fair decisions in taxation and must have high intellectual qualities, be well trained, and have good morals.

3. Research Method

This type of research includes quantitative descriptive research which aims to describe whether mobile Samsat has a role in increasing motor vehicle tax revenue using statistical data, respondent survey data, and so on to process data. Scope of Research this study examines the role of the influence of Mobile Samsat in increasing motor vehicle tax revenue in the Pinang City area.

The time taken in this study is planned to start from November 2022 until completion. The location in this research was conducted at the Pinang City Samsat UPT which was authorized to carry out motor vehicle tax payment services. Population is all objects that are the target of observation. The population in this study were taxpayers who paid motor vehicle taxes at the Pinang City UPT Samsat Office. The taxpayer population of the Kota Pinang Samsat Office Pinang Samsat Office in 2020 amounted to 7,707 taxpayers. Research Sample the sample is part of the number and characteristics possessed by the population.

The sample determination is determined by the slovin formula as follows :

$$n = \frac{N}{1 + (N.e^2)}$$

Validity Test the questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. Reliability is a tool for measuring a questionnaire which is an indicator of a variable or construct. In this study, the Cronbach Alpha facility contained in SPSS computer assistance was used. A construct or variable is said to be reliable if it provides a Cronbach alpha value> 0.60. In the classic assumption test used in this study there are 3 tests, namely : Normality test in normality testing using the Kolmogorov-Smirnov test, if the probability value> 0.05 then Ho is accepted (normally distributed), while if the probability value <0.05 then Ho is rejected (not normally distributed). Muliticollinearity can be seen from the tolerance value and variance inflation factor (VIF). So, a low tolerance value is equal to a high VIF value (because VIF = 1/Tolerance). The commonly used cutoff value to indicate the presence of multicollinearity is a Tolerance value ≤ 0.10 or the same as a VIF value ≥ 10.

Heteroscedasticity test if the obtained significance value for the independent variable is greater than the predetermined significance value, it can be concluded that the regression model cannot be a heteroscedasticity problem. The significance value used in the heteroscedasticity test is 5%. The purpose of the analysis of multiple linear regression is to determine whether the independent variable is positively or negatively related to the dependent variable.

The multiple linear regression equation is:

$$Y = b_0 + b_1x_1 + b_2x_2 + b_3x_3 + \epsilon$$

4. Results and Discussion

The t-test is used to test the significance of the model partially between independent variables, namely tax awareness, tax knowledge, quality of tax services and tax sanctions on the dependent variable of taxpayer compliance. The following are the results of processing the t-test data :

Table 1. T-Test Results

	Unstandardized Coefficients	T-Value Count	T-Table Value	Significance Value
Tax Awareness (X^1)	0.268	2.792		0.006
Tax Knowledge (X^2)	0.019	1.995		0.046
Quality of Tax Services (X^3)	0.021	2.457	1.986	0.006
Tax Penalties (X^4)	0.062	2.574		0.048

Source: Research Result Data (2023)

The results of the analysis show that the independent variable Tax Awareness (X1) has a positive and significant effect on the dependent variable Taxpayer Compliance (Y). The results can be seen from the coefficient value of 0.268 which indicates that Tax Awareness (X1) has a positive effect on Taxpayer Compliance (Y) and seen from the t value (2.792)> t table value (1.986) and the probability value of the significance of the regression results (0.006) < the probability value (0.05) which indicates a significant effect. The independent variable Tax Knowledge (X2) has a positive and significant effect on the dependent variable Taxpayer Compliance (Y). The result can be seen from the coefficient value of 0.019 which indicates that Tax Knowledge (X2) has a positive effect on Taxpayer Compliance (Y) and seen from the calculated t value (1.995)> t table value (1.986) and the probability value of the significance of the regression results (0.046)> probability value (0.05) which indicates a significant effect.

The independent variable Tax Service Quality (X3) has a positive and significant effect on the dependent variable Taxpayer Compliance (Y). The result can be seen from the coefficient value of 0.021 which indicates that the Quality of Tax Services (X3) has a positive effect on Taxpayer Compliance (Y) and seen from the calculated t value (2.457)> t table value (1.986) and the probability value of the significance of the regression results (0.006) < probability value (0.05) which indicates a significant effect. The independent variable Tax Sanctions (X4) has a positive and significant effect on the dependent variable Taxpayer Compliance (Y). The result can be seen from the coefficient value of 0.062 which indicates that Tax Sanctions (X4) have a positive effect on Taxpayer Compliance (Y) and seen from the calculated t value (2.574)> t table value (1.986) and the probability value of the significance of the regression results (0.048) < probability value (0.05) which indicates a significant effect.

5. Conclusions

Based on the results of hypothesis testing, it can be concluded that :

- Tax awareness partially has a positive and significant effect on the dependent variable Taxpayer Compliance.
- Tax Knowledge partially has a positive and significant effect on the dependent variable Taxpayer Compliance.
- Tax Service Quality partially has a positive and significant effect on the dependent variable Taxpayer Compliance.
- Tax Sanctions partially has a positive and significant effect on the dependent variable Taxpayer Compliance.
- Tax awareness variables (X1), tax knowledge (X2), tax service quality (X3), and tax sanctions (X4) together (simultaneously) affect the taxpayer compliance variable (Y).

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