

TAXPAYER COMPLIANCE FACTORS ON MOTOR VEHICLES AT SAMSAT CENTRAL JAKARTA

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ABSTRACT

Taxes are the most important contribution as a source of funds for the government to finance state needs such as funding national development. This research aims to determine whether there is an influence of taxpayer awareness, service quality and tax sanctions on motor vehicle taxpayer compliance (case study: two-wheeled motorized vehicles at SAMSAT Central Jakarta). This research uses a quantitative method by conducting a survey in the form of a questionnaire to taxpayers on two-wheeled motorized vehicles registered with SAMSAT, Central Jakarta. The sampling technique uses probability sampling with a sample size of 104 respondents. Data was processed and tested using the Partial Least Square method with the SmartPLS 3.0 application. The results of this research indicate that taxpayer awareness and service quality have a significant effect on taxpayer compliance for two-wheeled motorized vehicles at SAMSAT Central Jakarta. Meanwhile, tax sanctions have no influence on taxpayer compliance for two-wheeled motorized vehicles at the Central Jakarta SAMSAT.

Keywords: Taxpayer Compliance, Taxpayer Awareness, Service Quality, Tax Sanctions

INTRODUCTION

Taxes are the most important contribution as a source of funds for the government to finance state needs such as funding national development (Widiasti et al., 2023). Based on Law Number 1 of 2022 concerning financial relations between regional governments and financial considerations between the central government. Regional governments determine regional taxes and levies as Original Regional Income originating from the region itself. Regional tax revenue is Regional Original Income (PAD) which has 13 types of regional taxes, one of which is motor vehicle tax revenue. BAPENDA DKI in 2022 Jakarta stated that the realization of motor vehicle tax revenue in DKI Jakarta in 2022 was the number one largest contributor and had increased compared to the previous year and had increased compared to the previous year.

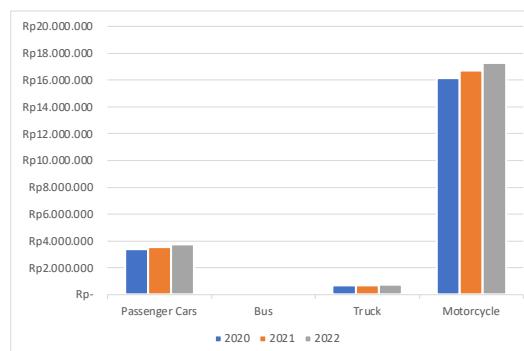


Figure 1. Number of Motorized Vehicles by Vehicle (unit) in DKI Jakarta Province

In Figure 1, the number of motorized vehicles by vehicle (unit) in the DKI Jakarta

province from 2020 – 2022 has increased every year with the largest number being motorbikes at 17,304,447 units. Even though the type of motorbike vehicles increases every year, in reality the realization of two-wheeled motorized vehicle tax revenues in all SAMSATs in DKI Jakarta is different in each SAMSAT (Figure 2).

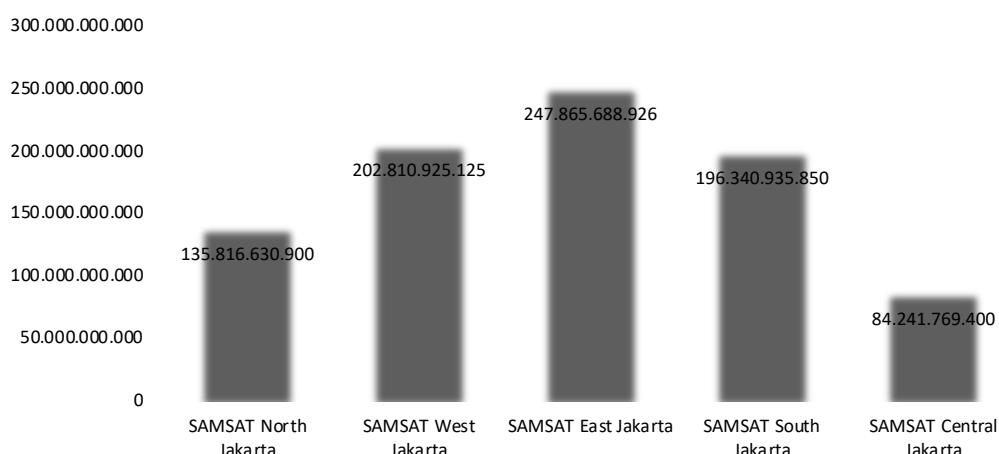


Figure 2. Realization of two-wheeled PKB Revenue Data throughout SAMSAT DKI Jakarta in 2022

Based on Figure 2, PKB revenue in 2022, Central Jakarta SAMSAT has the lowest realization compared to other DKI Jakarta regions. According to Kusumaningtyas & Raziqiin (2023), this occurs because the level of taxpayer compliance is still low, indicated by the situation where there are still a large number of vehicles that have not re-registered their vehicles and are in arrears with motor vehicle tax (PKB). Table 1 shows the number of active and passive two-wheeled motorized vehicles in DKI Jakarta.

Table 1.
Data on the number of active and passive two-wheeled motorized vehicles

Region	Number of Active Two-Wheeled Motorized Vehicles	Percentage of Active Two-Wheeled Motorized Vehicles	Number of Passive Motorized Vehicles	Number of Two-Wheeled Motorized Vehicles
North Jakarta	422,344	31%	926,640	1,348,984
West Jakarta	651,814	33%	1,341,431	1,993,245
East Jakarta	780,049	33%	1,558,386	2,338,435
South Jakarta	594,404	33%	1,183,519	1,777,923
Central Jakarta	283,030	32%	608,419	891,449

Source: DKI Jakarta Provincial Revenue Agency, 2023

Based on data from Table 1, the number of active two-wheeled motorized vehicles in Central Jakarta is less than the number of passive motorized vehicles. Of the total percentage of active and passive vehicles that have paid tax (active), only 32% or 283,030 million units of the total number of two-wheeled vehicles in the Samsat area. This problem is supported by sources from the DKI Jakarta Bapenda, 2023 which stated

that the number of motorized vehicles in the Central Jakarta area is increasing every year. In 2019 there were 829,246 units, increasing to 842,260 units in 2020. Then in 2021 it increased again to 862,358 units and finally in 2022 it increased to 891,449 units. According to Rosiana et al. (2023) Rosiana et al. (2023) an increase in the number of motorized vehicles must be accompanied by an increase in taxpayer compliance. However, in table 2 the increase in the number of motorized vehicles is not accompanied by an increase in taxpayer compliance because in the data above the number of two-wheeled motorized vehicles whose taxes have been re-registered has not increased, in fact it is the second lowest when compared with other regions.

Taxpayer compliance is a condition where taxpayers are able to carry out their tax rights and obligations properly and correctly in accordance with applicable laws and regulations as a whole (Rosiana et al., 2023). Factors that cause the level of motor vehicle taxpayer compliance include internal and external factors. The internal factor is taxpayer awareness. Meanwhile, external factors are the quality of tax services and tax sanctions (Pietersz et al., 2021). According to Datu et al. (2020) Taxpayer awareness is the taxpayer's condition for understanding, knowing and implementing tax regulations well, as well as complying with tax regulations. According to Kundalini & Isroah, (2016) explain that taxpayer awareness is very necessary, if a taxpayer has the awareness to pay taxes, then taxpayer compliance can be fulfilled. So that motor vehicle tax revenues will continue to increase and there will no longer be taxpayers who are reluctant to fulfill their tax obligations (Sitorus et al., 2023). According to Masur & Rahayu (2020) good service quality can attract the attention of taxpayers when paying taxes. Service quality is a comparison. Apart from internal factors, there are also external factors that can cause motorbike taxpayer compliance, namely service quality. The quality provided to taxpayers aims to maintain taxpayer satisfaction which is expected to increase taxpayer compliance in fulfilling their tax obligations (Atarwaman, 2002). Furthermore, internal factors that influence tax sanctions can guarantee that the provisions of tax laws and regulations will be complied with, or it can also be said that tax sanctions are a deterrent so that taxpayers do not violate applicable tax norms Edi (2020).

The Theory of Planned Behavior is relevant to explain Taxpayer behavior in fulfilling their tax obligations (Widiastini & Supadmi, 2020). When an individual does something, he must have confidence regarding the results that will be obtained from his behavior. Then the individual will decide to do it or not to do it. This is relevant to the TPB being used to represent taxpayer behavior in fulfilling their obligations to comply with taxes. According to Kowel et al. (2019) There are 3 factors that influence individuals' behavior, namely Behavioral beliefs, which are individual beliefs about the results of a behavior and evaluation of these results. Therefore, this is related to the taxpayer awareness variable, where beliefs result from behavior carried out by taxpayers who have responsibility, morals and self-awareness of their obligations in taxation. Normative beliefs are beliefs about the normative expectations of other people and the motivation to fulfill these expectations. This is related to the service quality variable with the feeling of being under social pressure to act in a certain way. Control beliefs are beliefs about the existence of things that support or inhibit the behavior to be displayed and perceptions about how strong the things that support and inhibit the behavior are (perceived power). This is related to the tax sanctions variable which was created to increase taxpayer compliance (Pebriani & Hendarmin, 2021).

By referring to the background and phenomena above and there are still

differences in the results of previous research, this research refers to the research of Meiryani et al. (2022) applies the same variables in the form of tax sanctions and the same theory. The difference with previous research is that the object is more focused on two-wheeled motorized vehicles, location and the addition of variables such as taxpayer awareness and tax quality. The addition of these two variables is based on the recommendations found by Meiryani et al. (2022).

METHODS RESEARCH

This research employs a primary quantitative approach using a questionnaire to assess taxpayer awareness, service quality, and tax sanctions as independent variables, with taxpayer compliance as the dependent variable. The study utilizes SEM-PLS with SMART PLS version 3.0 for data analysis. The population consists of two-wheeled motorized vehicle taxpayers registered with Central Jakarta SAMSAT, and the sample of 104 respondents is determined using the Slovin formula with a probability sampling technique. The research variables are measured using a 1-4 Likert scale, with indicators adapted from relevant literature: taxpayer awareness (Maryasih & Aulia, 2022) includes public trust in regional financing and taxation, awareness of rights and obligations, and willingness to pay taxes voluntarily; service quality (Susilowati & Winarno, 2019) is measured by reliability, responsiveness, and satisfaction with the service place; and tax sanctions (Ernita & Arahap, 2023) include understanding tax sanctions and their impact. Taxpayer compliance, based on Wardani & Rumiyatun (2017), is assessed using four indicators: compliance with regulations, timely tax payment, fulfillment of tax requirements, and awareness of due dates.

The data analysis consists of Descriptive Statistical Analysis, Measurement Model (Outer Model) Testing, Structural Model (Inner Model) Testing, and Hypothesis Testing. The Measurement Model Testing includes Convergent Validity, Discriminant Validity, and Reliability Tests to ensure indicator validity and reliability. The Structural Model Testing evaluates relationships between variables through the R-Square (R^2) test for explanatory power, the Q-Square (Q^2) test for predictive relevance, and Path Coefficients to measure the significance of each relationship. Finally, Hypothesis Testing is conducted using t-statistics and p-values derived from bootstrapping in SMART PLS 3.0 to determine the significance of the independent variables' influence on taxpayer compliance.

RESEARCH RESULT AND DISCUSSION

Table 2.
Descriptive Statistics Data

No.	Variable	N	Total Questions	Mean	Standard Deviation
1	Taxpayer Compliance	104	4	3,43	0,45
2	Taxpayer Awareness	104	4	3,38	0,44
3	Service Quality	104	6	3,32	0,47
4	Tax Sanctions	104	5	3,43	0,45

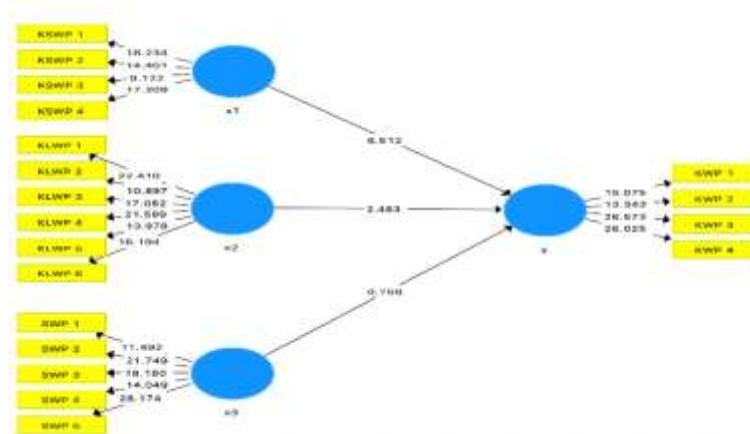


Figure 4. Outer Model

Figure 4 shows the initial path diagram formed in SmartPLS 3.0.

1. Convergent Validity Test

The AVE value for all variables is >0.5 (Table 3). For the taxpayer awareness variable, the AVE value is 0.552, the service quality variable is 0.579, the tax sanctions variable is 0.600, and the taxpayer compliance variable is 0.608. Based on the test results, it can be concluded that the convergent validity test can be said to have been fulfilled and valid because all variables have an AVE value of >0.5 .

Table 3. AVE Value (Average Variance Extracted)

Average Variance Extracted (AVE)	
X1	0.552
X2	0.579
X3	0.600
Y	0.608

2. Discriminant Validity Test Results

Based on the results of the cross loading test (Table 4), all question items on each variable used produced scores exceeding the question items on the other variables. Therefore, the discriminant validity test using Cross Loading has been fulfilled and declared valid. So, it is concluded that all variables are valid because the correlation between the indicator and the variable being measured exceeds the correlation with other variables.

Table 4. Cross Loading Values

	X1 (KSWP)	X2 (KLWP)	X3 (SWP)	Y (KWP)
KSWP 1	0,793	0,583	0,601	0,671
KSWP 2	0,737	0,569	0,481	0,647
KSWP 3	0,674	0,547	0,609	0,578
KSWP 4	0,763	0,599	0,560	0,699
KLWP 1	0,621	0,813	0,524	0,663
KLWP 2	0,619	0,711	0,555	0,583
KLWP 3	0,586	0,784	0,575	0,580

	X1 (KSWP)	X2 (KLWP)	X3 (SWP)	Y (KWP)
KLWP 4	0,636	0,780	0,631	0,648
KLWP 5	0,467	0,699	0,384	0,419
KLWP 6	0,574	0,771	0,614	0,580
SWP 1	0,558	0,520	0,728	0,468
SWP 2	0,578	0,574	0,805	0,599
SWP 3	0,647	0,554	0,785	0,620
SWP 4	0,537	0,572	0,753	0,501
SWP 5	0,614	0,614	0,822	0,611
KWP 1	0,655	0,549	0,519	0,759
KWP 2	0,692	0,576	0,556	0,719
KWP 3	0,698	0,657	0,616	0,803
KWP 4	0,664	0,602	0,547	0,813

3. Reliability Test Results

Table 5. Cronbach's Alpha results

	Cronbach's Alpha
Taxpayer Awareness	0,728
Service Quality	0,854
Tax Sanction	0,839
Taxpayer Compliance	0,776

Source: SmartPLS Output Results.

Based on Table 5, the Cronbach's alpha value for all variables has exceeded the minimum value with the highest value being the service quality variable with a value of 0.854. These results indicate that each research variable has met the requirements. So, it can be stated that each variable has a high level of reliability.

Table 6. Composite Reliability Results

	Composite Reliability
Taxpayer Awareness	0,831
Service Quality	0,892
Tax Sanctions	0,885
Taxpayer Compliance	0,857

Based on Table 6, the value of Composite Reliability for each variable in this research has a value of >0.7. This value proves that each variable has met composite reliability and it can be concluded that each variable has good reliability.

Structural Model or Inner Model Testing

This test can be carried out through R-Square (R^2), Predictive Relevance or Q-Square (Q^2), and Path Coefficients testing.

1. R-Square Test Results (R^2)

Table 7. R-Square Value (R²)

	R Square	R Square Adjusted
Taxpayer Compliance	0,791	0,785

Table 7 shows that the Adjusted R Square value of taxpayer compliance (Y) is 0.785 or 78.5%. This means that the independent variables used in the form of taxpayer awareness, service quality and tax sanctions can explain the dependent variable, namely taxpayer compliance of 78.5%. This shows that the R-Square value is strong.

2. Q-Square Test Results (Q2)

Table 8. Q-Square Value (Q2)

	SSO	SSE	Q² (=1-SSE/SSO)
Taxpayer Compliance	416.000	225.860	0,317361

Based on the results of the Q-Square test with blindfolding on SmartPLS 3.0, it produces a value of 0.317. This value is >0, which means that the model has strong relevant predictions. In the sense of these results it can be concluded that the model has predictive relevance.

3. Path Coefficients

Table 9. Path Coefficients Values

	Original Sample (O)
KSWP(X1) -> KWP (Y)	0.656
KLWP -> KWP (Y)	0.207
SWP-> KWP (Y)	0.079

The path coefficient values for all variables show >0 (Table 9). It can be concluded that there is a relationship between taxpayer awareness, tax quality and tax sanctions on taxpayer compliance.

Table 10.
PLS Path & Bootstrapping Algorithm Testing

	Original Sample (O)	T Statistics	P Values
KSWP -> KWP (Y)	0.656	7.267	0.000
KLWP -> KWP (Y)	0.207	2.432	0.015
SWP-> KWP (Y)	0.079	0.830	0.407

Table 10 shows the results of the KSWP variable test on the KWP variable showing a statistical value of $7.267 > 1.66023$ with a sig value of $0.000 < 0.05$ and a coefficient of 0.656. From these results, it can be seen that there is a significant positive influence between the taxpayer awareness variable and taxpayer compliance so it can be said that the first hypothesis is accepted. Furthermore, the results of the KLWP variable test on the KWP variable show that the statistical value is $2.432 > 1.66023$ with a significant value of $0.015 < 0.05$ and a coefficient of 0.207. It can be seen that there is a

significant positive influence between service quality variables on taxpayer compliance. So a conclusion can be drawn if the second hypothesis is accepted. Then finally, the results of testing the SWP variable on the KWP variable show a statistical value of $0.830 < 1.66023$ with a significance value of $0.407 > 0.05$ and a coefficient of 0.079. It can be seen from these results that tax sanctions do not have a significant positive effect on taxpayer compliance. So this shows that the third hypothesis is rejected.

Taxpayer Awareness and Taxpayer Compliance

The results of data processing show that the first hypothesis can be accepted. Taxpayer awareness has a significant positive influence on motor vehicle tax compliance. Based on the Theory of Planned Behavior, the taxpayer awareness variable is related to Behavioral beliefs, namely views about a behavior influenced by beliefs as a result of the behavior carried out. Taxpayers who have responsibility, morals and self-awareness of their obligations in taxation. When taxpayers have self-awareness, it is hoped that they will be interested in complying with applicable taxes which can have an impact on taxpayer compliance. The results of this study are in line with research conducted by Kowel et al. (2019) and Maryasih & Aulia (2022) who stated that taxpayers are increasingly aware of their obligation to pay taxes. Thus, taxpayers will voluntarily pay their taxes and increase the level of motor vehicle taxpayer compliance. So, taxpayer awareness has a positive effect on taxpayer compliance.

Service Quality and Taxpayer Compliance

The results of data processing show that the second hypothesis is acceptable. Service quality has a significant positive influence on taxpayer compliance with two-wheeled motorized vehicles. Based on the theory of planned behavior, service quality variables are related to normative beliefs, namely the feeling of being under social pressure to act in a certain way. Which is related to subjective norms, namely the individual's views that come from environmental opinions which will influence the individual whether the individual will follow the opinions of those around him or not. If the taxpayer feels that the guidance, assistance and service are adequate, the taxpayer will assume that the service expects compliance and appreciates the taxpayer's efforts in fulfilling his tax obligations. These results are in line with research by Yunianti et al. (2019), Rizkiani (2022) & Febrianti et al. (2023) who explains that with good service quality, there will be a greater sense of desire among taxpayers to fulfill their tax obligations, which will have an impact on taxpayer compliance.

Tax Sanctions and Taxpayer Compliance

The third hypothesis of this study was rejected. Tax sanctions have no influence on taxpayer compliance with two-wheeled motorized vehicles. This means that increasing or decreasing the sanctions given to taxpayers will not influence taxpayers to comply in carrying out their tax obligations (Khasanah et al., 2020). If linked to the theory of planned behavior (TPB), sanctions are one of the factors that can control deviant behavior from occurring. Related to control beliefs which result in perceived behavioral control where if the taxpayer does not comply then they will receive sanctions and these sanctions are not under the taxpayer's control. Tax sanctions are a guarantee that the provisions of tax laws and regulations or tax norms will be complied with, in other words tax sanctions are a deterrent so that taxpayers do not violate tax

regulations (Asfa & Meiranto, 2017). However, in reality at the Central Jakarta Samsat, the sanctions that are expected to be a control cannot make taxpayers comply. MThis is in line with the results of research by Arizona et al. (2023), Rizkiani, (2022) and Febrianti et al. (2023) which states that the level of taxpayer compliance in fulfilling their tax responsibilities cannot be influenced by the sanctions determined because according to taxpayers the sanctions determined are still very light. One example is that there is a whitening system at certain times. Therefore, the existence of established tax sanctions does not have a positive effect on taxpayer compliance.

CONCLUSION

The research aims to determine the influence of taxpayer awareness, service quality and tax sanctions on taxpayer compliance with two-wheeled motorized vehicles registered with SAMSAT in Central Jakarta. The following conclusion can be made based on the findings of the research conducted, namely that taxpayer awareness and service quality have a positive effect on taxpayer compliance for two-wheeled motorized vehicles. So it can be concluded that the first hypothesis and second hypothesis can be accepted. Meanwhile, tax sanctions have no influence on taxpayer compliance with taxes on two-wheeled motorized vehicles registered with Central Jakarta SAMSAT. Thus, this research shows that the third hypothesis is rejected. This research is certainly not free from obstacles, there are taxpayers who are not willing to fill out questionnaires because most taxpayers do not have free time to fill out questionnaires.

It is hoped that the suggestions for Central Jakarta SAMSAT can help taxpayers who own two-wheeled motorized vehicles in Central Jakarta understand the importance of paying taxes on time by providing clear knowledge regarding motor vehicle tax sanctions, quality facilities and infrastructure, and good service. So that taxpayers feel more comfortable. Motor vehicle taxpayers are expected to always pay their vehicle tax on time because that is one of their obligations as a motor vehicle owner, especially two-wheeled vehicles. Obediently paying taxes can help local governments manage the growth and development of their regions. Because without tax support, of course a region will have difficulty developing facilities and infrastructure in various fields, be it education, health, transportation, community job training, and so on. For future researchers, it is recommended that respondents be accompanied directly when filling out the questionnaire so that the information obtained is more precise and adds or develops other variables such as tax knowledge.

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