



## THE EFFECT OF TAXPAYER AWARENESS, QUALITY OF SERVICE, AND TAX PENALTIES ON TAXPAYER COMPLIANCE AT SAMSAT BERSAMA OFFICE IN THE EAST JAKARTA

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### Abstract

This study aims to analyze the effect of taxpayer awareness, service quality, and tax sanctions on taxpayer compliance in paying motor vehicle taxes at the SAMSAT Joint Office of East Jakarta City. The method used in this study is quantitative. The sampling technique is *Convenience Sampling*. The data analysis technique used is multiple regression analysis. The data collection is done by distributing questionnaires. The results of this study are: 1) taxpayer awareness has a positive and significant effect on mandatory compliance. 2) service quality has a positive and significant effect on mandatory compliance. 3) tax sanctions do not affect taxpayer compliance. 4) Simultaneously, taxpayer awareness, service quality, and tax sanctions positively and significantly affect taxpayer compliance. The value of *R square* obtained is 0.422, meaning that taxpayer awareness, service quality, and tax sanctions affect 42.2% of taxpayer compliance in paying motor vehicle taxes. In comparison, the remaining 57.8% is influenced by other variables not examined in this study.

**Keywords:** Taxpayer awareness, Quality of Service, Tax Penalties, Taxpayer Compliance

### INTRODUCTION

Indonesia's economy cannot separate from the intervention of all parties in managing its resources. Starting from the central to local governments, they are jointly trying to improve the economy by balancing economic growth with economic development. The government needs funds from the state to run its government household to realize balanced growth and development. There are three sources of revenue for the state, namely sources of tax revenue, non-tax sources of income, and grants (Alam S, 2004). According to (Dharma 2014), taxes are a source of funding in realizing the state's responsibility to eradicate social problems improve people's welfare and prosperity. Indonesia uses the *Self Assessment System* in its tax collection system. This activity means that the government gives taxpayers the right to calculate, pay, and independently report the taxes they owe, and the taxpayers are responsible for the taxes they say (Wahono, 2012). According to Law Number 28 of 2009, local taxes come from the land and building taxes, motor vehicle transfer taxes, cigarette taxes, hotel taxes, restaurant taxes, motor vehicle taxes, entertainment taxes, motor vehicle fuel taxes, wallet bird nest taxes, and other taxes levied by local governments.

Table I Taxed Revenue from Motorcycles in East Jakarta in 2017-2019

| Year | Reception           |
|------|---------------------|
| 2017 | Rp. 203,012.120,600 |
| 2018 | Rp. 237,790,094,400 |
| 2019 | Rp. 250,814,446,800 |

Source: DKI Jakarta Bapenda Office

Although the revenue from motor vehicle tax (PKB) continues to grow, it is accompanied by increasing tax arrears. Based on table I, PKB revenue in East Jakarta from 2017 to 2019 continued to increase. Namely, in 2017, the tax revenue was 203 billion rupiahs, and in the following year, it increased by 30 billion rupiahs. In 2019 tax revenue from motorcycles reached 250 billion rupiahs. The following are the number of active and passive (not re-registered) motorcycles in East Jakarta:

Table II Number of Active and Passive Motorcycles in East Jakarta in 2017-2019

| Information   | Year      |           |           |
|---------------|-----------|-----------|-----------|
|               | 2017      | 2018      | 2019      |
| Active        | 859.787   | 904.630   | 923.524   |
| Passive (BDU) | 1.060.094 | 1.137.583 | 1.218.276 |
| Obedience     | 45%       | 44%       | 43%       |

Source: East Jakarta SAMSAT Joint Office

Based on table II above, it is known that the number of taxpayers who have not re-registered (BDU) is higher than the number of taxpayers who have re-registered. This result means that arrears with the amount of tax revenue are still considerable compared to arrears. In addition, the number of taxpayers whose BDUs from 2017 to 2019 did not experience a decline continued to increase. This data is indicated by the percentage level of compliance that is decreasing every year, which shows that the level of compliance of taxpayers in East Jakarta in paying PKB is still not optimal. (Aristanti, 2011) his book entitled *Tax Law and Taxation* explains the factors that influence taxpayer compliance, namely tax understanding, service quality, taxpayer perception of tax sanctions, and taxpayer awareness level.

The object of this research is motor vehicle taxpayers, especially two-wheeled vehicles who are registered and active at the East Jakarta City SAMSAT Joint Office. The One Roof Administration System, more commonly known as SAMSAT, manages motorized vehicles in an integrated manner in the payment fields of Motor Vehicle Taxes (PKB) Motor Vehicle Transfer Fees (BBN-KB). Vehicle Registration Certificate (STNK) and the Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ) are managed in an integrated manner. The elements of the agencies in the East Jakarta SAMSAT include the DKI Jakarta Regional Revenue Agency (Bapenda DKI Jakarta), the Communication and Information Service, Informatics and Statistics, Ditlantas Polda Metro Jaya, PT. Jasa Raharja Accident Insurance, and PT. Bank DKI.

This research is based on the Attribution Theory. Attribution theory looks at the way individuals make decisions by paying attention to other individuals, then makes an attribution when the individual feels and describes the behavior of other individuals and tries to find out why other observed individuals behave the way they do, the behavior of other individuals is caused by internal or external factors (Robbins and Judge, 2007). The attribution theory explains that internal factors come from a person's personality. Behavior caused by internal factors comes from character or is under control. In contrast, external factors come from behavior that is influenced from outside that does not come from within himself, or someone will be forced to act because of a situation (Kahono and Sulud, 2003). In this study, a taxpayer must have awareness, meaning that the behavior comes from the taxpayer's conscience who is aware of his obligations in paying taxes so that taxpayers will obey in paying motor vehicle taxes.

Meanwhile, viewed from external factors, a taxpayer's compliance is influenced by the quality of service and tax sanctions. Both require individuals to be obedient in paying taxes. Even

the government can force taxpayers to carry out their obligations in paying taxes under applicable laws and regulations.

Taxpayer awareness is when taxpayers carry out their tax obligations such as registering, calculating, paying, and reporting tax amounts correctly and voluntarily (Erly Suandy, 2011). According to (Rahayu 2017), taxpayer compliance is a condition when the taxpayer fulfills all tax obligations and exercises his tax rights. Another understanding, according to (Widodo 2010), interpretation is that taxpayer compliance is a decision the taxpayer takes in carrying out his obligations, whether he does it or avoids his responsibilities. The types of tax compliance mentioned by (Widodo 201) consist of two, formal material compliance.

Taxpayers' awareness of the tax function as a source of state revenue basis is an absolute obligation of every citizen; this understanding is needed to improve taxpayer compliance. The greater the level of awareness of taxpayers means the implementation and knowledge of tax obligations are also high so that it will increase taxpayer compliance (Agus and Jatmiko, 2006). Based on the research results (Lina 2017), taxpayer awareness affects taxpayer compliance in paying motor vehicle taxes. Based on research that has been done before, taxpayer awareness affects taxpayer compliance in delivering PKB.

**H1: Taxpayer awareness affects taxpayer compliance in paying PKB in East Jakarta SAMSAT**

Service quality is the desired level of excellence and control over excellence in meeting customer desires (Tjiptono, 2012). Another understanding of service quality is also conveyed by (Hardiningsih and Yulianawati, 2011). Service quality identifies the tax service or administrative services by a Samsat to taxpayers to feel satisfaction. According to (Moenir 2010), taxpayers are satisfied with the services provided when they get the services they want. According to (Moenir 2010), service forms include oral service, written service, and service with deeds.

Service quality is the company's ability to meet customer needs and desires following what is expected by customers (Tjiptono, 2012). Quality services can provide customers with security, comfort, smoothness, and legal certainty. Quality service can provide customers with protection, comfort, smoothness, and legal confidence. Furthermore, to measure the quality of service, we can see it from the ability to provide satisfactory service following customer expectations, assisting with responsiveness, knowledge, courtesy, and a responsible attitude. Based on research that has been done before, service quality affects taxpayer compliance in paying PKB. According to (Khorida et al., 2020), service quality positively affects taxpayer compliance.

**H2: Service quality affects taxpayer compliance in paying PKB at SAMSAT East Jakarta**

According to Law Number 28 of 2007 concerning General Provisions on Taxation (KUP), the types of sanctions in taxation consist of administrative sanctions and criminal sanctions. Tax sanctions are guarantees that the provisions of tax laws and regulations (tax norms) will be obeyed or obeyed. It can also be a deterrent so that taxpayers violate applicable standards (Mardiasmo, 2018). Another understanding, according to (Subekti 2016), explains that tax sanctions are treatment obtained by taxpayers because they have violated tax laws and regulations. As for the explanation from (Siti Official, 2008) said that tax sanctions are caused by violations committed by taxpayers to tax rules and regulations, and the greater the offense committed, the greater the sanctions that the taxpayer will obtain.

The imposition of tax sanctions, both administrative (fines, interest, and increases) and criminal (imprisonment or imprisonment), will encourage taxpayer compliance.

Tax sanctions are guarantees that the provisions of tax laws and regulations (tax norms) will be obeyed or obeyed. It can also be a deterrent so that taxpayers violate applicable standards (Mardiasmo, 2018). Tax sanctions are expected to impact taxpayer compliance in paying taxes

(Agus and Jatmiko, 2006). According to (Nur Ghailina, 2018), tax sanctions significantly affect taxpayer compliance. Based on research that has been done before, tax sanctions affect taxpayer compliance in paying PKB.

H3: Tax sanctions affect taxpayer compliance in paying PKB at SAMSAT East Jakarta

Knowledge and understanding related to tax regulations and awareness of taxpayers are needed so that they automatically contribute funds in implementing the tax function by paying their tax obligations on time. In addition, the quality of service also affects taxpayer compliance. When taxpayers are satisfied, and their desire is fulfilled in paying taxes, it will encourage taxpayers to fulfill their obligations. There are tax sanctions that affect the level of taxpayer compliance. If there are taxpayers who violate it will be subject to tax sanctions. This is following what was conveyed by (Ilhamsyah 2016), which proved that the understanding and knowledge of taxpayers related to tax regulations, taxpayer awareness, tax sanctions, and the quality of SAMSAT services have a significant effect on taxpayers compliance. Based on research that has been done before, taxpayer awareness, service quality, and tax sanctions simultaneously have an impact on taxpayer compliance in paying PKB.

H4: Simultaneously, taxpayer awareness, service quality, and tax sanctions affect taxpayer compliance in paying PKB in East Jakarta SAMSAT

## RESEARCH METHOD

This research uses quantitative methods. The population is all objects that are the target of observation that affect specific characteristics and quantitative used by researchers, which are then studied and drawn a conclusion (Sugiyono, 2007). So the population in this study are active or obedient taxpayers in paying motor vehicle taxes, especially two-wheeled vehicles at the East Jakarta SAMSAT Office. At the same time, the sample is part of the population taken to be used in the object of research and used as a basis for drawing conclusions related to the people (Wahyudi et al., 2008). In determining the research sample, the researcher used the Slovin formula as follows:

$$n = \frac{N}{1 + N \cdot e^2}$$

Information:

n: research sample

N: population

e: error rate or percentage 10% or equal to 0.1

then we can calculate as follows:

$$\begin{aligned} n &= \frac{923.524}{1 + 923.524 \cdot 0,1^2} \\ n &= \frac{923.524}{1 + 9.235.24} \\ n &= \frac{923.524}{9.236.24} \end{aligned}$$

n = 99.98 rounded up to 100

Then obtained the minimum number of samples in this study, namely a minimum of 100 respondents. So the number of samples to be studied is 150 two-wheeled vehicle taxpayers who are domiciled in East Jakarta and pay motor vehicle tax at the East Jakarta SAMSAT Joint Office.

The sampling technique used by the researcher in this research is the *Convenience Sampling* method. *Convenience Sampling* was chosen by chance, namely from members of the population willing to become respondents to be sampled (Siregar. 2017).

The research instrument used for the taxpayer compliance variable (Y) in this study is from (Rahayu 2009), namely being on time in paying taxes, reporting taxes correctly, and never getting a warning letter (Handayani, 2009). The research instrument used for the taxpayer awareness variable (X1) in this study is from (Asri and Manik, 2009), namely understanding the function of taxes as state financing, understanding tax laws and provisions, and from (Muliari, 2011), namely calculating, pay, report taxes voluntarily. The research instrument used for the service quality variable (X2) in this study is from (Philip Kotler, 2009), namely physical evidence (*tangible*), reliability (*reliability*), and responsiveness (*responsiveness*). The research instrument used for the tax sanctions variable (X3) in this study is that sanctions are a deterrent in preventing violations, administrative sanctions are given to very light tax violations (Yadnyana, 2009), and sanctions imposed on taxpayers must be firm to discipline taxpayers (Siti Kurnia, 2010). The scale used in this study is a Likert scale with a range of 1 to 5 where 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Hesitate (Rr), 4 = Agree (S), and 5= Strongly Agree (SS).

The data analysis technique used is multiple regression analysis. In addition, the classical assumption test was also carried out, which consisted of normality test, linearity test multicollinearity test, and heteroscedasticity test, as well as hypothesis testing with t-test, f test, and coefficient of determination.

## RESULTS AND DISCUSSION

All respondents in this study amounted to 150 respondents who are active taxpayers registered at the East Jakarta City SAMSAT Joint Office domiciled in the sub-districts that are included in the administration of East Jakarta City with the following percentages :

Table III Characteristics of Respondents Based on Domicile

| No     | districts        | Amount | Percentage |
|--------|------------------|--------|------------|
| 1      | Kec. Pasar Rebo  | 8      | 5,3%       |
| 2      | Kec. Cipayung    | 7      | 4,7%       |
| 3      | Kec. Ciracas     | 9      | 6%         |
| 4      | Kec. Makassar    | 8      | 5,3%       |
| 5      | Kec. Kramat Jati | 15     | 10%        |
| 6      | Kec. Jatinegara  | 27     | 18%        |
| 7      | Kec. Duren Sawit | 38     | 25,3%      |
| 8      | Kec. Cakung      | 22     | 14,7%      |
| 9      | Kec. Matraman    | 7      | 4.7%       |
| 10     | Kec. Pulo Gadung | 9      | 6%         |
| Amount |                  | 150    | 100%       |

Source: Primary Data Processed, 2021

Based on table III, it is known that the respondents who answered the questionnaire in this study were dominated mainly by respondents who lived in the Duren Sawit District, namely 25.3% or as many as 38 people. Respondents filled in the least in Cipayung District and Sub-District. Matraman, each equal in size, is 4.7% or seven people. Jatinegara District ranks second after Duren Sawit District, with 18% or as many as 27 people. In third place, there is Cakung District with 14.7% or as many as 22 people.

### a. Multiple Regression Analysis

Table IV Multiple Regression Analysis Test Results

| Coefficients <sup>a</sup> |            |                             |            |                           |       |      |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|                           |            | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant) | 7,093                       | 3,486      |                           | 2,034 | ,044 |
|                           | X1         | ,396                        | ,097       | ,334                      | 4,079 | ,000 |
|                           | X2         | ,376                        | ,088       | ,413                      | 4,274 | ,000 |
|                           | X3         | ,067                        | ,089       | ,058                      | ,747  | ,456 |
| a. Dependent Variable: Y  |            |                             |            |                           |       |      |

Source: Primary Data Processed, 2021

Multiple Regression Equation  $Y = 7.093 + 0.396X_1 + 0.376X_2 + 0.067X_3$

The constant value is known to be 7.093, which means that when the independent variables (taxpayer awareness, service quality, and tax sanctions) do not change (continuous), then the dependent variable (taxpayer compliance) is 7.093.

The taxpayer awareness variable (X1) coefficient is known to have a value of 0.396, which means that for every 1 point increase in taxpayer awareness, motor vehicle taxpayer compliance will increase by 0.396.

The coefficient of service quality variable (X2) is known to have a value of 0.376 which means that for each service quality as much as 1 point, motor vehicle tax compliance will increase by 0.376.

The coefficient of the tax sanction variable (X3) is known to be 0.067, which means that for every 1 point increase in tax sanctions, motor vehicle taxpayer compliance will increase by 0.067.

### b. Classic assumption test

#### Normality test

Table V Normality Test Results

| One-Sample Kolmogorov-Smirnov Test     |                |                         |
|--|----------------|-------------------------|
|  |                | Unstandardized Residual |
| N                                      |                | 150                     |
| Normal Parameters <sup>a,b</sup>       | mean           | ,0000000                |
|  | Std. Deviation | 4,51255893              |
| Most Extreme Differences               | Absolute       | ,056                    |
|  | Positive       | ,045                    |
|  | negative       | -,056                   |
| Test Statistics                        |                | ,056                    |
| asympt. Sig. (2-tailed)                |                | ,200 <sup>c,d</sup>     |
| a. Test distribution is Normal.        |                |                         |
| b. Calculated from data.               |                |                         |
| c. Lilliefors Significance Correction. |                |                         |

d. This is a lower bound of the true significance.

Source: Primary Data Processed, 2021

The normality test is used to test whether, in the regression model, the confounding or residual variables have a normal distribution. This normality test uses the *Kolmogorov-Smirnov test*. The normality test usually is distributed when the significant value is greater than 0.05 (Sahab, 2018). The results of the normality test that has been carried out can conclude that the residual data is usually distributed because it has a significance value of 0,200, which means more than 0.05.

### Linearity Test

The linearity test is used to see whether there is a linear relationship between the independent and dependent variables. The linearity test can be seen based on the *Test Of Linearity output* results with a significance level of 0.05. Two variables can be linear when the significance of *Deviation From Linearity* is  $> 0.05$  (Ghozali, 2006). From the linearity test that has been carried out, it is known that the *Deviation From Linearity* variable of taxpayer awareness (X1) with taxpayer compliance (Y) is 0.95, service quality variable (X2) with taxpayer compliance (Y) is 0.265, and the variable tax sanctions (X3) with taxpayer compliance (Y) of 0.651. So it can conclude that each independent variable has a linear relationship to the dependent variable.

### Multicollinearity Test

A multicollinearity test was conducted to see whether there was a correlation between the independent variables in the regression model. A good regression model does not correlate with the independent variables (Gani & Amalia, 2015). The multicollinearity test can be based on the *tolerance* and *Variance Inflation Factor* (VIF) values. When the *Tolerance* value is more significant than 0.10, and the VIF is less than 10, it can be said that there is no multicollinearity to the data being tested.

Table VI Multicollinearity Test Results

| Coefficients <sup>a</sup> |            |                             |            |                           |       |      |                         |       |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                     |            | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. | Collinearity Statistics |       |
|                           |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1                         | (Constant) | 7,093                       | 3,486      |                           | 2,034 | ,044 |                         |       |
|                           | X1         | ,396                        | ,097       | ,334                      | 4,079 | ,000 | ,590                    | 1,696 |
|                           | X2         | ,376                        | ,088       | ,413                      | 4,274 | ,000 | ,424                    | 2,357 |
|                           | X3         | ,067                        | ,089       | ,058                      | ,747  | ,456 | ,658                    | 1,520 |
| a. Dependent Variable: Y  |            |                             |            |                           |       |      |                         |       |

Source: Primary Data Processed, 2021

Based on Table VI, it is known that the *tolerance* value of the taxpayer awareness variable (X1) is 0.590, the service quality variable (X2) is 0.424, and the tax sanction variable (X3) is 0.658. Then it is concluded that all the values of the *tolerance* of the existing independent variables are all above 0.1. The value of VIF on the taxpayer awareness variable (X1) is 1.696, the service quality variable (X2) is 2.357, the tax sanction variable (X3) is 1.520. Then it is concluded that all the independent variables are all below 10. So it can be said that there is no multicollinearity problem.

### Heteroscedasticity Test

A heteroscedasticity test was carried out to see whether there was an inequality of variance from the residuals of one observation to another in the regression model. A good regression model shows no heteroscedasticity problem (Kurniawan, 2019). The Glejser test can see the heteroscedasticity test. If it is known that the significance value is more significant than 0.05, it can be said that there is no heteroscedasticity problem. Meanwhile, if it is known that the significance value is below 0.05, then there is a heteroscedasticity problem.

Table VII Heteroscedasticity Test Results

| Coefficients <sup>a</sup> |            |                             |            |                           |       |      |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|                           |            | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant) | 3,682                       | 1,988      |                           | 1,852 | ,066 |
|                           | X1         | -,027                       | ,055       | -,052                     | -,485 | ,628 |
|                           | X2         | ,014                        | ,050       | ,037                      | ,288  | ,774 |
|                           | X3         | ,017                        | ,051       | ,035                      | ,339  | ,735 |
| a. Dependent Variable: Y  |            |                             |            |                           |       |      |

Source: Primary Data Processed, 2021

Based on Table VII, it can see that the significant value of each variable is above 0.05, so it can be said that in the regression model, there is no heteroscedasticity problem.

### c. Hypothesis testing

#### Partial Significance Test (t-Test)

In the table of coefficients in the column sig ( significance ), there are results from the t-test. The t-test is used to see whether or not there is a partial effect of each independent variable on the dependent variable. If  $\text{sig} < 0.05$ , it indicates an influence between the independent variables and the dependent variable partially. However, if  $\text{sig} > 0.05$ , it suggests no significant effect between the independent variables on the dependent variable partly.

Table VIII t-test results

| Coefficients <sup>a</sup> |            |                             |            |                           |       |      |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|                           |            | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant) | 7,093                       | 3,486      |                           | 2,034 | ,044 |
|                           | X1         | ,396                        | ,097       | ,334                      | 4,079 | ,000 |
|                           | X2         | ,376                        | ,088       | ,413                      | 4,274 | ,000 |
|                           | X3         | ,067                        | ,089       | ,058                      | ,747  | ,456 |
| a. Dependent Variable: Y  |            |                             |            |                           |       |      |

Source: Primary Data Processed, 2021

Based on the t table values that have been found and from table 4.22 regarding the t-test results, the following conclusions can draw:



1. The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

It can be said that there is an influence between taxpayer awareness (X1) on motor vehicle taxpayer compliance (Y). It is known that the significance value of X1 or taxpayer awareness is 0.000, which means below 0.05. In addition, if viewed based on the t table and t count, it is known that the t count in X1 is 4.079, which shows a positive direction, which means that the t count is greater than the t table, which is worth 1.976. So it can be said that there is a positive and significant effect between taxpayer awareness on motor vehicle taxpayer compliance.

2. The Influence of Service Quality on Motor Vehicle Taxpayer Compliance

It can be said that there is an influence between service quality (X2) on motor vehicle taxpayer compliance (Y). It is known that the significance value of X2 or service quality is 0.000, which means below 0.05. In addition, if viewed based on the t table and t arithmetic, it is known that the t count on X2 is 4.274, which shows a positive direction, which means that the t count is greater than the t table, which is worth 1.976. So it can be said that there is a positive and significant effect between service quality on motor vehicle taxpayer compliance.

3. The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

It can be said that there is no effect between tax sanctions (X3) on motor vehicle taxpayer compliance (Y). It is known that the significance value of X3 or tax sanctions is 0.456, which means above 0.05. In addition, if viewed based on the t table and t arithmetic, it is known that the t count in X3 is 0.747, which means that the t count is smaller than the t table, which is 1.976. So it can be said that there is no significant effect between tax sanctions on motor vehicle taxpayer compliance.

**d. Simultaneous Significance Test (Test f)**

Simultaneous test or f test is used to see whether the independent variables can simultaneously affect the dependent variable. The test is carried out to see the significance of the overall effect of the independent variables on the dependent variable.

Table IX Test Results f

| ANOVA <sup>a</sup>                    |            |                |     |             |        |                   |
|---------------------------------------|------------|----------------|-----|-------------|--------|-------------------|
| Model                                 |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
| 1                                     | Regression | 2212,718       | 3   | 737,573     | 35,492 | ,000 <sup>b</sup> |
|                                       | Residual   | 3034,115       | 146 | 20,782      |        |                   |
|                                       | Total      | 5246,833       | 149 |             |        |                   |
| a. Dependent Variable: Y              |            |                |     |             |        |                   |
| b. Predictors: (Constant), X3, X1, X2 |            |                |     |             |        |                   |

Source: Primary Data Processed, 2021

Table IX shows that the significant value is 0.000, which means it is below 0.05, and it is known that the calculated f is 35.492, which means that the computed f value is greater than the f table value, which is 2.67. Based on the decision-making in the f test, it can say that taxpayer awareness (X1), service quality (X2), and tax sanctions (X3) simultaneously affect motor vehicle taxpayer compliance (Y).

**e. Determination Coefficient Test  $R^2$**

The coefficient of determination test measures how far the independent variable can explain the dependent variable. It is necessary to know the value of the coefficient of determination or determination. Mark  $R^2$  ranged from 0-1 ( $0 < R^2 < 1$ ). If the value is closer to 1, the greater the independent variable can explain the dependent variable. But if  $R^2$  close to 0 (zero) indicates that the ability of the independent variable is very limited in explaining the dependent variable.

Table X Test Results  $R^2$

| Model Summary                         |                   |          |                   |                                |
|---------------------------------------|-------------------|----------|-------------------|--------------------------------|
| Model                                 | R                 | R Square | Adjusted R Square | Std. The error of the Estimate |
| 1                                     | ,649 <sup>a</sup> | ,422     | ,410              | 4,559                          |
| a. Predictors: (Constant), X3, X1, X2 |                   |          |                   |                                |

Source: Primary Data Processed, 2021

Based on table X, the results of the determination test  $R^2$  it is known that the value of R Square  $R^2$  or the influence between taxpayer awareness (X1), service quality (X2), and tax sanctions (X3) with motor vehicle taxpayer compliance (Y) which is 0.422, because the value is in the range 0.400-0.599, it can be said that the relationship between the independent variable (X) with a relatively strong dependent variable (Y). It can also see that the percentage of the contribution of the independent variable (X) to describe the dependent variable (Y) simultaneously utilizing  $R^2$  multiplied by 100% is found to be 42.2%. Meanwhile, 57.8% were influenced by other variables outside this research.

## CONCLUSIONS

1. Taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
2. Service quality has a positive and significant effect on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
3. Pjjak sanctions do not affect taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
4. Taxpayer awareness, service quality, and tax sanctions simultaneously or together influence taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.

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