

**THE EFFECT OF E-SAMSAT IMPLEMENTATION,
TAX KNOWLEDGE, SERVICE QUALITY, AND TAX
SANCTIONS ON MOTOR VEHICLE TAXPAYER
COMPLIANCE IN EAST SURABAYA**

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ABSTRACT

One of the things that affects the taxpayer in carrying out his obligations as a good citizen is compliance in paying taxes. Taxpayer compliance is an important factor in realizing tax revenue targets. The higher the compliance of the taxpayer, the higher the tax revenue will increase, and vice versa. The questionnaire used in this study were 100 questionnaire with the determination of samples is using the method of accidental sampling. Data collection is done by questionnaire method. There are several research methods used to achieve this research objective including descriptive statistical analysis, validity test, rehabilitation test, classical assumption test (normality test, multicollinearity test, heteroskedasticity test), multiple linear regression analysis, and t test. The results of this study show that the application of E-Samsat and tax sanctions has a positive effect on the compliance of motor vehicle taxpayers in East Surabaya. While The Knowledge of Taxation, and Quality of Service has no effect on the compliance of east Surabaya motor vehicle taxpayers.

Keywords : Compliance of Motor Vehicle Taxpayer, Application of E-Samsat, Knowledge of Taxation, Quality of Service, Tax Sanctions, Tax.

INTRODUCTION

National development is one of the government's efforts that is carried out continuously and continuously in order to improve the quality of community welfare. The main obstacle experienced by the state in carrying out national development is the cost. The government needs substantial funds to be able to realize policies and programs related to national development. The funds needed every year also increase in line with the increasing needs of the community. One of the efforts that can be made by the Indonesian government in realizing national development is to explore sources of funds in the form of taxes. Taxes will be very influential on the economy of a country, of course using taxes as a source of state income. One of the taxes levied by the district/city government is the motor vehicle tax (PKB). Motor vehicle tax, which is one component of regional taxes, has a high contribution in increasing regional original income. Motor vehicle tax payments can be made offline or online. Motor Vehicle Taxes also support local tax revenues.

Compliance with paying taxes is very necessary for the government and the state. Without compliance with paying taxes, the tax funds that can be collected by a country will be minimal and a country's income will decrease to finance government expenditures. Therefore, every taxpayer is expected to always have an attitude of willingness to pay taxes, in the interest of the prosperity of all the people. This is also supported by Law no. 28 of 2017 namely the General Provisions on Taxation which defines that Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law without receiving direct compensation and is used for the purposes of the state for the greatest prosperity of the people. The success of tax collection is also largely determined by the success of tax collection on individual taxpayers. This is due to the large number of taxpayers who are individuals compared to corporate taxpayers.

There are several factors that can affect taxpayer compliance. The first is the application of

E-samsat. E-samsat or electronic samsat is a motor vehicle payment service that is carried out through e-banking or a predetermined bank ATM. With the implementation of e-samsat, it can make it easier for taxpayers to pay their taxes, and increase taxpayer compliance. Research conducted by Ramadanty (2020) and research conducted by Afif (2019) stated that the implementation of E-samsat had a positive or significant effect on taxpayer compliance.

The second factor that can affect taxpayer compliance is tax knowledge. Tax knowledge is the basic understanding of taxpayers in fulfilling their tax obligations. With the knowledge that taxpayers have, they will know more about the importance of paying taxes and what benefits will be obtained when taxpayers pay their taxes. Research conducted by Siregar (2020), Sisitha (2018) and research conducted by Afif (2019) states that tax knowledge has a positive and significant effect on taxpayer compliance.

The third factor is service quality. Excellent service from related officers which includes assistance provided by officers in filling, depositing, and reporting taxes so that taxpayers understand and understand their tax obligations and the ease of completing tax obligations can improve taxpayer compliance. In a study conducted by Utomo (2011) stated that service quality has a significant effect on taxpayer compliance.

The fourth factor is Tax Sanctions. Sanctions are punishments of action, coercion for violations. Taxpayers will fulfill their tax obligations if they perceive that tax sanctions will harm them more (Arum, Harjanti Puspa, 2012). In research conducted by Siregar (2020) it has been shown that the taxpayer's attitude towards tax sanctions has a positive effect on taxpayer compliance. However, on the one hand, this is different from the research of Palupi (2019) which states that tax sanctions have a negative relationship.

LITERATURE REVIEW

Tax

Waluyo (2011: 2), tax is an achievement that is unilaterally forced to entrepreneurs and is only used to cover expenses .

Service quality

According to Komala (2014: 27-28) measuring service quality using five dimensions, namely physical evidence (tangibles), reliability (reliability), responsiveness (responsiveness), confidence (assurance) and empathy (emphaty) .

Taxpayer Compliance

Taxpayer compliance is a condition where taxpayers can fulfill all their tax obligations and exercise their tax rights (Rahman, 2010) .

Tax Knowledge

According to Hardiningsih & Nila (2011) Tax Knowledge is an effort to mature humans through teaching or training by changing the behavior of taxpayers or groups of taxpayers through teaching and training. Taxpayers will voluntarily comply if they understand the basic concepts of taxation.

Tax Sanctions

Tax sanctions are a guarantee as well as a tool to prevent taxpayers from violating tax norms related to laws and regulations (Mardiasmo, 2013: 53) .

E-Samsat

E-Samsat is an online tax payment service that can be done through the national online Samsat application (samolnas), and can be paid through e-banking, or bank ATMs that have been determined by a certain Samsat. (Siregar, 2020).

RESEARCH METHODS

In this study, researchers used a quantitative research approach. The type of data in this study

is quantitative data. While the source of data in this study is primary data. The population in this study is the taxpayer of two-wheeled motorized vehicles in the city of East Surabaya, which consists of seven sub-districts, namely Gubeng, Gunung Anyar, Sukolilo, Tambaksari, Mulyorejo, Rungkut, Tenggilis Mejoyo. Sampling in this study was conducted using the method of accidental sampling or incidental sampling. The data analysis technique in this study is using multiple linear regression analysis, and several data analysis tests (Descriptive Statistical Analysis, Validity Test, Reality Test, Normality Test, Heteroscedasticity, Multicollinearity, and T Test) then process the data using the SPSS version 25 computer program.

RESULTS AND DISCUSSION

This research was conducted at SAMSAT Manyar Kertoarjo Surabaya City with a total of 100 respondents, the respondents in this study were Motor Vehicle Taxpayers. Data was collected by distributing questionnaires, the researchers distributed 110 questionnaires with a total of 100 questionnaires returned. Of the total number of returned questionnaires, all questionnaires were completely filled and undamaged.

Table 1. Descriptive Statistical Analysis Results

	Descriptive Statistics								
	N Statisti cs	Minim um Statisti cs	Maxim um Statistic s	mean Statisti cs	Std. Deviation Statistics	Skewness		Kurtosis	
						Statisti cs	Std. Error	Statisti cs	Std. Error
Deployment_E_Sam sat	100	12.00	20.00	17,270 0	1,99421	-,062	,241	-,615	,478
Knowledge_Taxatio n	100	8.00	20.00	15.770 0	2.03433	-,547	,241	1,926	,478
Service quality	100	10.00	20.00	16.370 0	1.84585	-,011	,241	1.331	,478
Sanctions_Taxation	100	11.00	20.00	16.730 0	1.78011	0.090	,241	,571	,478
Compliance_Requr ed_Tax_Motorized_ Vehicles	100	10.00	20.00	16,460 0	2,33731	-,573	,241	,791	,478
Valid N (listwise)	100								

From the results of the data analysis above, it can be explained in detail each variable as follows:

a. Application of E-Samsat (X₁)

The results of the respondents' assessment of the E-Samsat implementation variable resulted in a minimum respondent value of 12.00 and a maximum respondent value of 20.00. The average value (mean) of the E-Samsat Implementation variable is 17.2700 with a standard deviation of 1.99421. The average value can mean that from a scale of 1-5, the range of

respondents' answers on the E-Samsat Application variable lies between agree and strongly agree. While the standard deviation of 1.99421 indicates that the deviation of the data is small because the standard deviation is smaller than the average value.

b. Tax Knowledge (X_2)

The results of the respondents' assessment of the Tax Knowledge variable resulted in a minimum respondent value of 8.00 and a maximum respondent value of 20.00. The average value (mean) of the Tax Knowledge variable is 15.7700 with a standard deviation of 2.03433 . The average value can mean that from a scale of 1-5, the range of respondents' answers to the Tax Knowledge variable lies between agree and strongly agree. While the standard deviation of 2.03433 indicates that the deviation of the data is small because the standard deviation is smaller than the average value.

c. Service Quality (X_3)

The results of the respondents' assessment of the Service Quality variable resulted in a minimum respondent value of 10.00 and a maximum respondent value of 20.00. The average value (mean) of the Service Quality variable is 16.3700 with a standard deviation of 1.84585 . The average value can mean that from a scale of 1-5, the range of respondents' answers on the Service Quality variable lies between agree and strongly agree. While the standard deviation of 1.84585 indicates that the deviation of the data is small because the standard deviation is smaller than the average value.

d. Tax Sanctions (X_4)

The results of the respondents' assessment of the Tax Sanctions variable resulted in a minimum respondent value of 11.00 and a maximum respondent value of 20.00. The average value (mean) of the Tax Sanctions variable is 16.7300 with a standard deviation of 1.78011. The average value can mean that from a scale of 1-5, the range of respondents' answers to the Tax Sanctions variable lies between agree and strongly agree. While the standard deviation of 1.78011 indicates that the deviation of the data is small because the standard deviation is smaller than the average value.

e. Motor Vehicle Taxpayer Compliance (Y)

The results of the respondents' assessment of the Motor Vehicle Taxpayer Compliance variable resulted in a minimum respondent value of 10.00 and a maximum respondent value of 20.00. The average value (mean) of the Motor Vehicle Taxpayer Compliance variable is 16.4600 with a standard deviation of 2.33731 . The average value can mean that from a scale of 1-5, the range of respondents' answers to the Motor Vehicle Taxpayer Compliance variable lies between agree and strongly agree. While the standard deviation of 2.33731 indicates that the deviation of the data is

small because the standard deviation is smaller than the average value.

Table 2. Validity Test Results

Variable	Indicator	Rcount	Rtable	Sig. (2- tailed)	Information
Motor Vehicle Taxpayer Compliance (Y)	Y1.1	0.837	0.195	000	Valid
	Y1.2	0.852	0.195	000	Valid
	Y1.3	0.871	0.195	000	Valid
	Y1.4	0.825	0.195	000	Valid
Application of E-Samsat (X1)	X1.1	0.848	0.195	000	Valid
	X1.2	0.885	0.195	000	Valid
	X1.3	0.833	0.195	000	Valid
	X1.4	0.809	0.195	000	Valid
Tax Knowledge (X2)	X2.1	0.690	0.195	000	Valid
	X2.2	0.700	0.195	000	Valid
	X2.3	0.355	0.195	000	Valid
	X2.4	0.662	0.195	000	Valid
Service Quality (X3)	X3.1	0.779	0.195	000	Valid
	X3.2	0.712	0.195	000	Valid
	X3.3	0.785	0.195	000	Valid
	X3.4	0.776	0.195	000	Valid
Tax Sanctions (X4)	X4.1	0.746	0.195	000	Valid
	X4.2	0.798	0.195	000	Valid
	X4.3	0.778	0.195	000	Valid
	X4.4	0.806	0.195	000	Valid

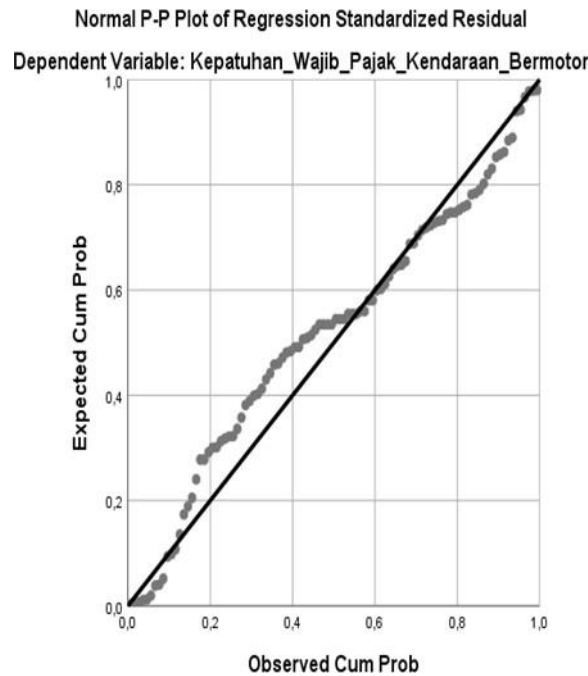
Based on the table of the results of the validity test, it can be concluded that all of the question indicators used are valid, because the Rcount of each indicator is greater than Rtable (0.195) and can be said to be valid because the significant level is less than 0.05.

Table 3. Reliability Results

Variable	Cronbach's Alpha	Information
Y	0.825	Reliable
X1	0.828	Reliable
X2	0.737	Reliable
X3	0.801	Reliable
X4	0.809	Reliable

Based on the table of reliability test results, it can be concluded that the variables used in this study are reliable, because each variable has a Cronbach's Alpha greater than 0.60.

Figure 1. Normality Test Results



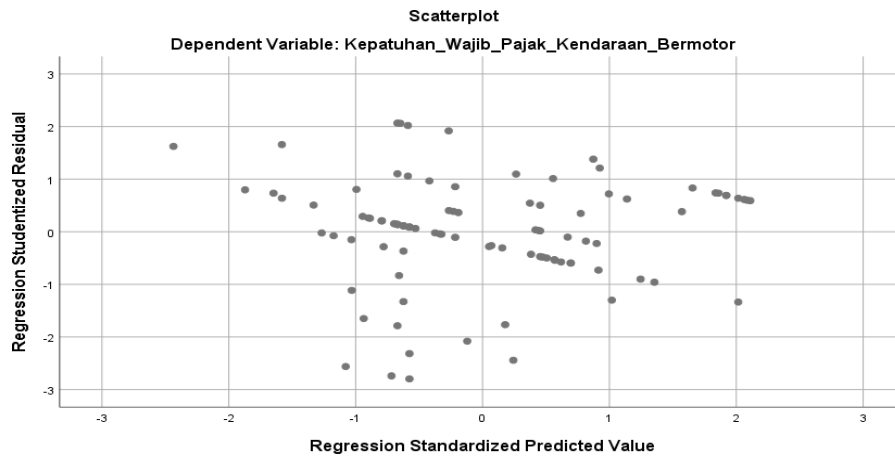
From the picture above, it can be seen that the data or points spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the normality distribution is met.

Table 4. Multicollinearity Test Results

Model	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	VIF
Application of E-Samsat (X ₁)	0.781	1,281
Knowledge of taxation (X ₂)	0.807	1,239
Quality of service (X ₃)	0.789	1,267
Tax Sanctions (X ₄)	0.717	1.396

Based on the table of multicollinearity test results, it can be concluded that the regression model does not have multicollinearity problems. Because the tolerance value is greater than 0.10 and the VIF value is less than 10. So the regression model is feasible to use.

Figure 2. Heteroscedasticity Test Results with Scatterplot



The scatterplot graph in the figure shows that the points formed are randomly distributed and spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model.

Table 5. Heteroscedasticity Test Results with Park . Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized	t	Sig.	
	B	Std. Error	Coefficients Beta			
1	(Constant)	-3,094	3.012		-1.027	,307
	X1	,089	,138	,074	,645	,521
	X2	-,156	,133	-,131	-1,170	,245
	X3	,110	,149	,084	,742	,460
	X4	,114	,162	,084	,704	,483

a. Dependent Variable: LN_RES

The table shows that the significance value of the e-Samsat Implementation variable (X1) is 0.521 ($0.521 > 0.05$) and the significance value of the Taxation Knowledge variable (X2) is 0.245 ($0.245 > 0.05$), the significance value of the Service Quality variable (X3) of 0.460 ($0.460 > 0.05$), the significance value of the Tax Sanctions variable (X4) is 0.483 ($0.483 > 0.05$). So it can be concluded that the model in this study does not occur heteroscedasticity.

Table 6. Multiple Linear Regression Analysis Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3,831	2,601		1,473	,144
	X1	,280	,120	,239	2,345	,021
	X2	0.053	,115	0.046	,457	,648
	X3	0.014	,128	,011	,107	,915
	X4	,402	,140	,306	2,876	,005

a. Dependent Variable: Y

The following is the resulting equation from the table above:

$$Y = 3.831 + 0.280X1 + 0.053X2 + 0.014X3 + 0.402X4$$

Based on the regression equation above and the table, the results of multiple regression can be explained as follows:

1. The constant value of 3.831 indicates that when the independent variables (Implementation of E-Samsat, Tax Knowledge, Service Quality, Tax Sanctions) are assumed to be constant, then the dependent variable (Motorized Vehicle Taxpayer Compliance) is 3.831. If the value of X1-X4 = 0, then the value of the constant = 3.831.
2. The regression coefficient of the E-Samsat Implementation variable (X1) is 0.280. The regression coefficient value of X1 is positive, which means that for every 1 point increase in the implementation of E-Samsat, the compliance of motor vehicle taxpayers will increase by 0.280.
3. The Regression Coefficient of Taxation Knowledge (X2) is 0.053. The regression coefficient of X2 is positive, which means that for every 1 point increase in Taxation Knowledge, motor vehicle taxpayer compliance will increase by 0.053.
4. Regression coefficient of service quality variable (X3) is 0.014. The regression coefficient value of X3 is positive, which means that for every 1 point increase in Service Quality, the compliance of motor vehicle taxpayers will increase by 0.014.
5. The Regression Coefficient of Taxation Sanctions variable (X4) is 0.402. The regression coefficient value of X4 is positive, which means that for every 1 point increase in Tax Sanctions, then motor vehicle tax compliance will increase by 0.402.

Table 7. T . Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	3,831	2,601		1,473	,144
	Deployment_E_Samsat	,280	,120	,239	2,345	,021
	Knowledge_Taxation	0.053	,115	0.046	,457	,648
	Service quality	0.014	,128	,011	,107	,915
	Sanctions_Taxation	,402	,140	,306	2,876	,005

a. Dependent Variable: Compliance_Tax_Required_Vehicle_Motorized

1. The implementation of E-Samsat has a positive effect on Motor Vehicle Taxpayer Compliance

The E-Samsat application variable was found to have a significance value of < 0.05 ($0.021 < 0.05$) while the t-count value $> t$ -table ($2.345 > 1.984$). The regression coefficient of the E-Samsat application variable is 0.280 which indicates a positive direction and has a significance value of 0.021. The significance value means that the significance value is less than 0.05, so it can be concluded that H1 is accepted with a significance value of 0.021, which means that the E-Samsat Implementation Variable has a positive and significant effect on Motor Vehicle Taxpayer Compliance.

2. Knowledge of Taxation does not affect the Compliance of Motor Vehicle Taxpayers

Tax Knowledge Variable was found that the significance value was > 0.05 ($0.648 > 0.05$) while for the t count $< t$ table ($0.457 < 1.984$). The regression coefficient for the Tax Knowledge variable is 0.053, which indicates a positive direction and has a significance value of 0.648. The significance value means that the significance value is greater than 0.05, so it can be concluded that H2 is rejected with a significance value of 0.648, which means that the Tax Knowledge Variable has no effect on Motor Vehicle Taxpayer Compliance.

3. Quality of Service does not affect the Compliance of Motor Vehicle Taxpayers

The service quality variable was found that the significance value was > 0.05 ($0.915 > 0.05$) while for the t count $< t$ table ($0.107 < 1.984$). The regression coefficient of the Service Quality variable is 0.014 which indicates a positive direction and has a significance value of 0.915. The significance value means that the significance value is greater than 0.05, so it can be concluded that H3 is rejected with a significance value of 0.915, which means that the Service Quality Variable has no effect on Motor Vehicle Taxpayer Compliance.

4. Tax Sanctions have a positive effect on Motor Vehicle Taxpayer Compliance

The Tax Sanctions variable was found that the significance value was < 0.05 ($0.005 < 0.05$) while for the t arithmetic value $> t$ table ($2.876 > 1.984$). The regression coefficient of the Tax Sanctions variable is 0.402 which indicates a positive direction and has a significance value of 0.005. The significance value means that the significance value is less than 0.05 and, it can be concluded that H4 is accepted with a significance value of 0.005, which means that the Tax Sanctions variable has a positive effect on Motor Vehicle Taxpayer Compliance.

DISCUSSION

The discussion of research results on the independent variables that affect the dependent variable is explained as follows:

1. The Effect of E-Samsat Implementation on Motor Vehicle Taxpayer Compliance

The E-Samsat application variable was found to have a significance value of < 0.05 ($0.021 < 0.05$) while the t-count value $> t$ -table ($2.345 > 1.984$). The results of the t-test have a meaning, that the implementation of E-Samsat has a positive and significant effect on Motor Vehicle Taxpayer Compliance

2. The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Tax Knowledge Variable was found that the significance value was > 0.05 ($0.648 > 0.05$) while for the t count $< t$ table ($0.457 < 1.984$). The regression coefficient for the Tax Knowledge variable is 0.053, which indicates a positive direction and has a significance value of 0.648. The significance value means that the significance value is greater than 0.05, it can be concluded that H2 is rejected with a significance value of 0.648, which means that the Tax Knowledge Variable has no effect on Motor Vehicle Taxpayer Compliance, so the results of this study indicate that

Tax Knowledge has no effect and not significant to the compliance of motorized vehicle taxpayers because Taxation Knowledge has a positive coefficient value of 0.053 and a significance value of 0.648. The results of this study are in accordance with the results of research conducted by Afif (2019) which states that tax knowledge has no effect on motor vehicle taxpayer compliance.

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

The service quality variable was found that the significance value was > 0.05 ($0.915 > 0.05$) while for the t count $< t$ table ($0.107 < 1.984$). The regression coefficient of the Service Quality variable is 0.014 which indicates a positive direction and has a significance value of 0.915. The significance value means that the significance value is greater than 0.05, so it can be concluded that H3 is rejected with a significance value of 0.915, which means that the Service Quality Variable has no effect on Motor Vehicle Taxpayer Compliance, so the results of this study indicate that Service Quality has no effect and not significant to the compliance of motorized vehicle taxpayers because Service Quality has a coefficient value of 0.014 and a significance value of 0.915. The results of this study are in accordance with the results of research conducted by Siregar (2020) which states that Service Quality has no effect on motor vehicle taxpayer compliance.

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

The Tax Sanctions variable was found that the significance value was < 0.05 ($0.005 < 0.05$) while for the t arithmetic value $> t$ table ($2.876 > 1.984$). The regression coefficient of the Tax Sanctions variable is 0.402 which indicates a positive direction and has a significance value of 0.005. The significance value means that the significance value is less than 0.05 so that the results of this study indicate that Tax Sanctions have a positive and significant effect on motor vehicle taxpayer compliance because Tax Sanctions have a positive coefficient value of 0.402 and a significance value of 0.005.

CONCLUSION

Based on the results of the analysis and discussion regarding the Implementation of E-Samsat, Tax Knowledge, Service Quality, and Tax Sanctions, on Motor Vehicle Taxpayer Compliance, the following conclusions can be drawn:

1. The implementation of E-Samsat has a positive and significant effect on Motor Vehicle Taxpayer Compliance. This explains that the implementation of E-samsat makes motor vehicle taxpayers obedient to pay their taxes. Taxpayers think that the existence of E-Samsat makes it easier to pay taxes, such as saving time and energy. The results of this study are in accordance with the results of research conducted by Afif (2019), Ramadanty (2020), and Sisitha (2018) which stated that the implementation of E-Samsat had a positive effect on motor vehicle taxpayer compliance.
2. Tax Knowledge has no effect on Motor Vehicle Taxpayer Compliance. This means that the level of Tax Knowledge is still low to comply in paying motor vehicle taxes and also the presence or absence of Tax Knowledge does not affect taxpayer compliance in paying motor vehicle taxes. The results of this study are in accordance with the results of research conducted by Afif (2019) which states that Tax Knowledge has no effect on motor vehicle taxpayer compliance.
3. Service quality has no effect on Motor Vehicle Taxpayer Compliance. This shows that the presence or absence of service quality has no effect on taxpayer compliance in paying motor vehicle taxes. The results of this study are also in accordance with the results of the study

conducted by Siregar (2020) which states that Service Quality has no effect on motor vehicle taxpayer compliance.

4. Tax sanctions have a positive and significant impact on Motorized Vehicle Taxpayer Compliance because the implementation of tax sanctions in the form of administrative and criminal sanctions reduces taxpayer delays in paying motor vehicle taxes. It also explains that the higher the tax sanction given, the higher the compliance of motor vehicle taxpayers in paying their taxes. The results of this study are also in accordance with the results of research conducted by Siregar (2020) and Ramadanty (2020) which states that Tax Sanctions have a positive effect on compliance with motorized vehicle taxpayers.

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