



The Influence of paying Tax Compliance, Motor Vehicle Ownership

Wastam Wahyu Hidayat¹, Cahyadi Husadha²

^{1,2}Universitas Bhayangkara Jakarta Raya, Indonesia

Email : wastam.wahyu@dsn.ubharajaya.ac.id cahyadi.husadha@dsn.ubharajaya.ac.id

Corresponding Author: wastam.wahyu@dsn.ubharajaya.ac.id

Abstract:

The This study was conducted to determine the effect of Service Quality, Tax Knowledge, and Taxpayer Awareness on Compulsory District, Bekasi. As the sample in this study, several 148 taxpayer respondents were calculated using the Slovin formula. Data was collected using a questionnaire method while the data analysis technique used was multiple linear regression with SPSS-25. The results of the research are that the quality of service does not affect the compliance of motorized vehicle taxpayers, tax knowledge affects the compliance of motorized vehicle taxpayers, while the awareness of taxpayers affects the compliance of motorized vehicle taxpayers at Bekasi. The coefficient of determination test (Adjusted R Square) obtained is 0.361, so the proportion of the influence of the dependent variable (taxpayer awareness) is 0.361 or 36.1% by independent variables, while the rest is influenced by other variables.

Keywords: Service, Knowledge, Awareness, Compliance

Introduction

In the framework of equitable implementation of development, the central government can't carry it out effectively. Decentralization from the central government to supervise and directly regulate the affairs in the regions, therefore some of these affairs are handed over to the regions, namely the regional government. Both regarding policy, planning, implementation, and financing cannot be separated from the responsibility of the regional government to the central government. According to (Rossa, 2021), local taxes have a positive impact on the implementation or implementation budget. This means that contributions are collected by the regional government from individual or corporate taxpayers whose funds are used to meet regional spending needs. Local taxes paid to local governments can increase local revenues. For equal distribution of tax payments, the government established an administrative system, namely SAMSAT (One-Stop Manunggal Administration System). Samsat is a form of service provided by the government in collecting motorized vehicle taxes. One of them is Motor Vehicle Tax.

According to (Perpres RI No. 5, 2015) Manunggal One-Stop Motorized Vehicles aims to provide registration and identification services for motorized vehicles, payment of taxes on motorized vehicles and contributions to Compulsory Traffic Accident Funds and Road Transportation in an integrated and coordinated manner quickly, precisely, transparent,

accountable, and informative. Based on the Law of the Republic of Indonesia Number 28 Year, (2009) regarding regional taxes and regional levies, it is stated that motorized vehicle tax is a type of tax collected by the regions. According to (Wardani & Juliansya, 2018) service quality is something that must be considered for taxpayers. Many taxpayers prioritize this, even just because of service problems taxpayers are lazy to report the taxes they owe. Service quality satisfaction has a relationship with motor vehicle taxpayer compliance because if the taxpayer is satisfied with the services provided, the taxpayer is obedient to pay motor vehicle tax. Knowledge is information that is controlled by humans about an object or event that has not been known before. Awareness is a voluntary action without any coercion to obey all the rules. As taxpayers, we must be aware of what is our duty to avoid tax sanctions. It is not enough with knowledge alone, with knowledge without awareness there will be no action. This public awareness will bring big changes to the country. Not a few people know what information is the duty of a taxpayer but is not carried out.

According to (Rizal, 2019), states that taxpayer knowledge, taxpayer awareness, and motor vehicle tax sanctions have a positive and significant effect on mandatory compliance. According to (Tresnalyani & Jati, 2018), service quality and tax knowledge have a positive effect on mandatory compliance with vehicle tax. According to (Rianty & Syahputera, 2020), taxpayer services affect taxpayer compliance in paying motorized vehicle taxes. motor vehicle tax compliance.

Literature Review

Service quality

According to (Masur & Rahayu, 2020), service quality is a measure of satisfaction or dissatisfaction provided by the community or taxpayers for services. The level of satisfaction with a service can be measured by the quality of service provided by employees or the government to the public or taxpayers who wish to fulfill their tax obligations. Service quality is a measuring tool for the level of customer satisfaction. While the level of customer satisfaction can be seen by comparing the types of services received by consumers with the types of services desired by consumers. The type of good service quality is the type of service that is satisfying and following the service expected by consumers. According to (Agustin & Putra, 2019), if the service can meet the criteria or provide more that consumers want, then this type of service quality can be categorized as very high quality or very satisfying service. According to (Ratu. R.M.,et., al 2019), the indicators of service quality are; Reliability in serving, responsiveness to the needs of taxpayers, guaranteeing compliance with regulations, empathy for taxpayers, and direct evidence at the service location

Tax Knowledge

According to (Viva et al., 2019) the knowledge of the taxpayer is how much knowledge or insight the taxpayer has about taxes. About this research, the knowledge of the taxpayer is everything that is known by the taxpayer regarding taxation, both in terms of the tax system, tax payment procedures, tax reporting, and tax sanctions. Community knowledge is needed in fulfilling or fulfilling its obligations as a taxpayer. With tax knowledge, taxpayers can know when the reporting period is and what sanctions will be imposed if they do not fulfill their obligations as taxpayers. According to (Ahmad R.A & Ardan G.A, 2021), an indicator of tax knowledge is that the taxpayer can: The meaning of tax, tax function, tax principle, the importance of tax collection, and types of tax knowledge.

Taxpayer Awareness

According to (Rianty & Syahputera, 2020) taxpayer awareness is a condition where taxpayers know, acknowledge, respect, and comply with applicable tax provisions and have the sincerity and desire to fulfill their tax obligations. Taxpayer knowledge alone is not enough to increase taxpayer compliance. But awareness is also the main key to increasing taxpayer compliance. In the absence of public awareness, there is no desire to carry out its obligations as a taxpayer to pay taxes owed to the state. This can have a major impact on reducing state revenues. According to (Anis Syamsu R.2019), that indicators of tax awareness are: understanding tax functions, understanding tax obligations, and understanding tax laws and regulations.

Taxpayer Compliance

According to (Tresnalyani & Jati, 2018) suggests that compliance behavior can be influenced by several factors, a taxpayer in determining his behavior to comply or not comply in carrying out his tax obligations is influenced by rationality when considering the benefits to be generated by taxes and the influence of the surrounding environment related to forming subjective norms that influence behavioral decisions, According to (Chusaeri et al., 2017) factors of taxpayer compliance explain that: taxpayer compliance in registering, compliance to resubmit notification letters (SPT), compliance in calculations and payments tax payable, compliance in payment of arrears. According to (Rizky F.R.et., al, 2019), indicators of Taxpayer Compliance are: Registering as a Taxpayer, Paying on time, Counting and paying correctly, and Paying arrears.

Vehicle tax

Motor vehicle tax is included in the type of provincial tax with the collection system using the Official Assessment, namely the collection and the amount of the tax are determined by the local government. Motor Vehicle Tax according to Law of the Republic of Indonesia Number 28 Year, (2009) concerning Regional Taxes and Regional Levies article (1) paragraphs 12 and 13 is a tax on ownership of motorized vehicles. Motorized Vehicles are all types of wheeled vehicles and their trailers that are used on all types of roadways, and are driven by technical equipment in the form of motors or other equipment that functions to converting a certain energy resource into propulsion of the motorized vehicle in question, including heavy equipment and large equipment which in operation use wheels and motors and are not permanently attached as well as motorized vehicles which are operated in water.

According to the Law of the Republic of Indonesia, Number 28 Year, (2009) concerning Regional Taxes and Regional Levies article (3) Motor Vehicle Tax Objects are ownership of Motorized Vehicles. Meanwhile, the subject of motor vehicle tax is an individual or entity that owns a motorized vehicle. (Samudra, 2015) argues that Motor Vehicle Tax (PKB) is imposed for a tax period of 12 consecutive months starting from the time of registration of motorized vehicles, and the tax is paid all at once in advance. For motorized vehicle taxes whose tax period is less than 12 months due to force majeure, refunds can be made for the portion of the tax period that has not passed. Further provisions regarding procedures for implementing restitution are regulated by governor regulations.

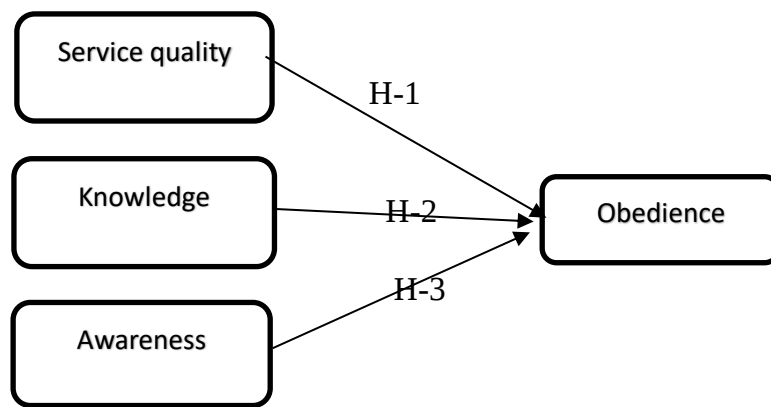


Figure 2.1 Conceptual Framework

Hypothesis

To strengthen this allegation, it must be based on theory or previous research journals. Based on the literature and the results of previous research, the hypothesis proposed in this study is as follows:

Effect of Service Quality on Taxpayer Compliance

According to (Juliantari et al., 2021) defining service quality is a process of meeting needs in accordance with expectations or exceeding community expectations. The quality of service can be measured by the ability to provide services with responsiveness, ability, courtesy, and trustworthiness possessed by tax officials. According to (Sarlina et al., 2019) that service quality has a positive effect on motor vehicle taxpayer compliance. In addition, according to (Qadariah et al., 2021), the quality of tax authorities' services has a significant effect on taxpayer compliance. Based on the literature and the results of previous research, the hypothesis proposed in this study is as follows:

H1: Service Quality has a positive effect on Taxpayer Compliance

Effect of Tax Knowledge on Taxpayers

According to (Tresnalyani & Jati, 2018) proves that taxpayer knowledge has a positive effect on motor vehicle taxpayer compliance in the Samsat City of Denpasar. According to (Yunita et al., 2017) stated in his research, taxpayer knowledge has a positive effect on motor vehicle taxpayer compliance at the Samsat Office in the Bayuwangi Region. Based on the literature and the results of previous research, the hypothesis proposed in this study is as follows:

H2: Taxpayer Knowledge has a positive effect on Taxpayer Compliance

The Influence of Awareness on Taxpayers

According to (Rizal AS, 2019) stated in his research that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance. The results of this study are also the same as the research conducted (Juliantari et., al., 2021) that awareness of motor vehicle taxpayers has a positive effect on motor vehicle taxpayer compliance at the Gianyar Samsat

Office. Based on the literature and the results of previous research, the hypothesis proposed in this study is as follows:

H3: Taxpayer awareness has a positive effect on taxpayer compliance

Methodology

Research design

This research design uses descriptive research with quantitative methods. (Jaya, 2020) argues that descriptive research is conducted to find out the value of each variable, both one variable and more than one variable. These variables can accurately describe the population of certain fields. In this study, the authors used quantitative methods with primary data, namely data collected directly from respondents during the research. Primary data in this research was taken from the results of distributing questionnaires to all respondents motor vehicle taxpayers who are in Bekasi. The number of samples in this study was 100 motor vehicle taxpayers.

Discussion

Service Quality Validity Test

The following is the result of the validity test for each item of Service Quality variable questions processed using SPSS 23: Validity Test of Service Quality, Knowledge of Motor Vehicle Taxpayers, Awareness of Motor Vehicle Taxpayers, and Compliance of Motor Vehicle Taxpayers. Based on the Validity Test using SPSS-23, it can be seen that all statement items have r counts (Pearson correlation values) greater than those of the r table. So it can be concluded that the item is valid.

Table 2.0 Reliability Test Results

No.	Variable	Cronbach Alpha	Criteria	Description
1.	Service quality	0,694	0,60	Reliable
2.	Knowledge	0,688	0,60	Reliable
3.	Awareness	0,679	0,60	Reliable
4.	Obedience	0,740	0,60	Reliable

From Table 2.0 it can be seen that the results of the Cronbach Alpha value exceed the criterion value of 0.60 or 6%, which means that the variables are service quality, tax knowledge, taxpayer awareness, and motor vehicle tax compliance.

Classic Test

Table 2.1 Classic Test

Normality Test	One-Sample Kolmogorov-Smirnov Test	Asymp. Sig. (2-tailed) ; 0,200	
Multikolinearitas Test Coefficient	<u>Variable</u> - Service quality - Knowledge - Awareness	<u>Tolerance</u>	<u>VIF</u>
		0,582	1,719
		0,589	1,697
		0,669	1.495
Heteroskedastisity Test	Correlation is significant at : 0.01 level (2-tailed).	0.01 level (2-t ailed).	

Source: Results of data processing using SPSS-25

From Table 2.1, showing the results of the one-sample Kolmogorov-Smirnov table above, it can be seen that the probability value Asymp. Sig. (2-tailed) of $0.200 > 0.05$, this indicates that the data is normally distributed.

Multicollinearity Test

Table 2.1, shows the results of multicollinearity in the efficiency table showing a tolerance value of > 0.10 , so there is no independent variable correlation whose value is more than 95%. And the VIF value of the service quality variable is 1.719. The tax knowledge variable is 1.697 and the awareness variable is 1.495. The three variables are < 10 . It can be concluded that there is no multicollinearity between the independent variables in the regression model used.

Heteroscedasticity Test

Based on Table 2.1, the results of the above show that the correlation between the variables of service quality, knowledge, and awareness of taxpayers does not occur heteroscedasticity. Because the Unstandardized Residual value has a significance value (Sig 2 tailed) of more than 0.05.

Table 2.2 Regress Analysis

	B	Std.dev	t	Sig.
(Constant)	7,292	2,036	3.583	0,001
Service quality	0,122	0,103	1,184	0.239
Knowledge	0,373	0,101	3,690	0.000
Awareness	0,218	0,100	2,182	0,032
R	0,505			
Adj. R Square	0,361			
F-Statistics	-			

Source: Results of data processing using SPSS-25

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

Based on Table 2.2., the results of the analysis of data obtained by research with a significance level of $0.239 > 0.05$, means that service quality does not affect compliance with motor vehicle taxpayers in Bekasi, this is because the compulsory pirate is aware and understands his obligation to pay taxes. This research is in line with research conducted by (Juliantari et al., 2021) and (Rianty & Syahputera, 2020). Which states that service quality has no effect on motor vehicle taxpayer compliance in Bekasi. Service quality is a comparison between the expectations desired by customers and the assessment of what they feel from the service provider by the apparatus. In this study, service quality does not affect motor vehicle tax compliance in Bekasi, this can also be caused by several other factors beyond the quality of services provided.

The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Based on Table 2.2, the results of data analysis were obtained by research with a significance level of $0.000 < 0.05$. that knowledge taxes have an effect on motor vehicle taxpayer compliance in Bekasi. The results of this study are in line with research conducted (by Rizal, 2019) and (Aswati et al., 2018) which state that tax knowledge of motor vehicle taxpayer compliance has a positive and significant effect. Which states that knowledge of motor vehicle tax affects motor vehicle tax compliance. This indicates that the surrounding community has sufficient knowledge of motor vehicle tax for the obligation to pay motor vehicle tax. With sufficient knowledge from the people in the surrounding area, the community knows the importance of taxes in developing their region and country.

The Effect of Awareness on Motor Vehicle Taxpayer Compliance

Based on Table 2.2, the results of data analysis obtained by research with a significance level of $0.032 < 0.05$, means that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance in Bekasi. The results of this study are supported by research conducted (Aswati et al., 2018) and (Rizal, 2019). states the same thing, that taxpayer awareness affects taxpayer compliance with motorized vehicles. Awareness of enthusiastic local community taxpayers will help increase regional income from the motor vehicle tax sector in order to provide good facilities, the benefits of which can be felt by the community directly. An example is road repair.

From Table 2.2, it is known that the results of calculations through the SPSS 25 program test the coefficient of determination (Adjusted R Square) which is 0.361, so the proportion of the influence of the dependent variable (taxpayer awareness) is 0.361 or 36.1% by independent variables, while the rest is influenced by variable other.

Conclusion

Based on the results of the research and data analysis, the following are: Service quality has no positive effect on motor vehicle taxpayer compliance, tax knowledge has an effect on motor vehicle tax compliance and Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance in Bekasi. Limitations in research are objects The study involved 148 people, and the research time was only 3 months, so in the future it is forbidden for researchers to multiply their research objects.

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