



## 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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ARTICLE INFO	ABSTRACT
<b>ISSN: 2774-4256</b>	<i>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.</i>
<b>Keywords:</b>	<i>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.</i>
<i>Compliance of Motor Vehicle Taxpayer, Application of E-Samsat, Knowledge of Taxation, Quality of Service, Tax Sanctions</i>	<i>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.</i>

### 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. In order to increase regional revenues Used as a means of regional development, local governments must be able to recognize potential and identify the resources it has. Focus concern with regard to financing in the implementation of regional autonomy It rests on the issue of Regional Revenues derived from various types of sources. That is, Regional Income is a reflection of the ability of the region in Organizing regional autonomy. Motor Vehicle Tax (PKB) is one type of tax that has the most potential in contributing to Regional Native Income (PAD) which can eventually affect Regional Income.(Wahyudi,2019)

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.

#### **E-Samsat Transaction Report on KB Samsat East Surabaya 2021**

NO	BANK	TOTAL	
		SK	PKB
1	MANDIRI E-SAMSAT	0	0
2	E-SAMSAT BANK JATIM	565	662,018,100
3	BNI BANK E-SAMSAT	0	0
4	BRI BANK E-SAMSAT	0	0
5	E-SAMSAT BANK BTN	0	0
6	BUKOPIN E-SAMSAT	0	0
7	INDOMARET	20,857	15,550,882,000
8	JATIM GOPAY	371	201,897,900
9	JATIM BUMDES	7	11.950.000
10	JATIM OPOP	73	9,834,800
11	NATIONAL JAVA	89	81,719,700
12	BNI LINK AJA	2.267	1,278,730,800
13	ALFAMART	2,306	1,131,820,450
14	ALFAMIDI	393	197,840,050
15	BTN CH BANK	4	5,338,100
16	BTN GRIYA PAY	3.040	1,530,462,650
17	BTN TOKOPEDIA	27.052	37,062,341,200
18	BTN GB BUMDES	4	2,307,600
19	PT. POST	1,788	1,883,588,850
20	PT. POS BUMDES	140	74,429,650
21	PPOB BUKOPIN	17	18,306,900

<b>Total</b>	<b>58,933</b>	<b>59,703,468,750</b>
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Source: East Surabaya Samsat Office, 2022

The table above shows that there are 58,933 taxpayers who pay their motor vehicle taxes through E-Samsat transactions, with a total of 59,703,468,750 PKB received.

**REPORT OF MOTOR VEHICLE TAX OBJECT AND PRINCIPLES ALL UPTB  
PROVINCE OF EAST JAVA JANUARY TO DECEMBER 2021**

NO	TRANSPORTATION TYPE		NUMBER OF OBJECTS AND PRINCIPLES OF CLAIM IN 1 YEAR TAX PERIOD	
			OBJECT	PRINCIPLE
1	R2 MOTORCYCLE	1. PERSONAL	281,507	49,615,225,250
		2. ANGK. GENERAL	-	-
		3. GOVERNMENT	832	48,353,550
<b>R2 MOTORCYCLE TOTAL</b>			<b>282,339</b>	<b>49,663,578,800</b>

Source: East Surabaya Samsat Office, 2022

The table shows that the number of private motor vehicle tax objects is 281,507, while the potential or principal is 49,615,225,250. while the type of government motorcycle is R2 with an object of 832 and a potential or principal of 48,353,550. therefore the total number of R2 motorcycles in East Java province is 49,663,578,800.

**REPORT ON NON-PENUL MOTOR VEHICLE OBJECTS FOR 1 FISCAL  
YEAR (PJK05-1 TH) 2021**

NO	CLASS & FUNCTIONS OF MOTOR VEHICLES				NOT COMPLETELY	
					OBJECT	POTENCY
1	R2 MOTORCYCLE	1. PERSONAL			66,571	11,916,768,250
		2. ANGK. GENERAL			-	-
		3. GOVERNMENT			125	6,808,500
<b>TOTAL</b>					<b>66,696</b>	<b>11,923,576,750</b>

Source: East Surabaya Samsat Office, 2022

The table above shows that there are motorcycle R2 objects for private groups that are not valid for 66,571, and for government groups are 125. With a total potential of 11,916,768,250 and 6,808,500 non-authorized motorcycles, so the number of non-authorized objects and potentials is 66,696 and 11,923. 576,750. Therefore, it can be seen that there are still many taxpayers who are still in arrears on the PKB.

According to the Adpel KB Samsat East Surabaya Manyar Kertoarjo, Bambang Sutikno said the surge in people paying taxes in Samsat Manyar has increased since the beginning of the tax relief period is enacted. The atmosphere of the Samsat in the Manyar Kertoarjo area looked congested and queues occurred, Wednesday (11/12/2019). However, a significant increase occurred especially since the beginning of this week. The increase that occurred reached 300 percent . "Per day as many as 3000 to 4000 taxpayers are served at the Manyar Samsat Office.( <https://surabaya.tribunnews.com> ).

From this news, researchers see that there are still many of our people who do not comply in paying motor vehicle taxes. With the whitening policy, many people come to pay vehicle taxes, due to the exemption of fines or the abolition of tax sanctions for motorized vehicle taxpayers. Researchers will specifically examine two-wheeled motorized vehicles, because many taxpayers who own two-wheeled motorized vehicles still do not carry out their obligations in paying motorized vehicle taxes. Motor vehicle tax is one of the components of local taxes that have a high contribution in increasing local revenue. Vehicle sales from year to year are also increasing, this is one of the increasing tax payments to our local government.

Based on the above background, the researcher wants to see or examine the effect of E-Samsat Implementation, Tax Knowledge , Service Quality, and Tax Sanctions on Motor Vehicle Taxpayer Compliance in East Surabaya.

## Literature Review

### **Attribution Theory**

Taxpayer compliance is the result of an attitude towards tax regulations. This attribution theory can explain how the mandatory attitude is. In attribution theory it is explained that individuals have a tendency to observe the behavior of themselves or other individuals and draw conclusions about the factors that influence these behaviors. ( Heider , 1985)

### ***Technology Acceptance Model (TAM) Theory***

Technology Acceptance This model is a theory used to see how a technology system can affect users of technology in people's daily activities. The technology users in this research are Motor Vehicle Taxpayers. Meanwhile, the application of the technology system is e-samsat or electronic samsat. (Davis, 1986)

### **Tax**

Waluyo (2011), Taxes are achievements imposed unilaterally by and owed to employers (according to the norms established in general) without any counterprestasi and solely used to cover expenses or tax is an achievement that is unilaterally forced to entrepreneurs and is only used to cover expenses.

According to Mardiasmo (2016) , he stated that tax is a mandatory and coercive contribution that is paid by the people to the state, in this case, it is included in the state treasury which is carried out in accordance with the law and its implementation can be carried out with coercion without any coercion. compensation for services. The taxpayer's contribution is used by the state to make payments in the public interest and also to make payments in the public interest.

### **Service quality**

According to Komala (2014) 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) .

According to Siti Kurnia Rahayu, (2010) The meaning of obedience is to submit or obey the teachings or rules. So taxpayer compliance can be interpreted as being submissive, obedient and obedient to taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws.

### **Taxpayers**

Taxpayers are citizens consisting of individuals or entities, which include taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Erly Suandy 2011).

## **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.

Technical knowledge of taxation is defined by Hartoyo (2010) , which is a result of knowing someone from the sensing process of a certain object related to taxation techniques.

## **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) .

### **Types of Tax Sanctions**

In the tax law, it is known that there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. The explanation of administrative sanctions and criminal sanctions according to Mardiasmo (2016) namely as follows:

1. Administrative Sanctions are a form of sanctions in which the payment of losses to the state, especially in the form of interest and increases.
2. Criminal sanctions are a form of torture or suffering or a last resort or legal fortress used by the government so that tax norms are complied with.

## **Tax Characteristic**

According to Prof. Dr. Mardiasmo, MBA., Ak, in the 2011 Revised Edition of Taxation Book (2011) Taxes are a form of contribution that comes from the people for the state. Based on the law, and there is no reciprocal service from the state that can be directly appointed, it is used to finance state households in this case expenses that are beneficial to the community.

## **Tax Function**

According to the Resmi (2013) tax functions are classified as follows:

1. Revenue Function (Budgetair)

Taxes have a function as revenue, meaning that taxes are used as a source of state finance, where the government tries to put as much money as possible into the state treasury.

## 2. Regulating Function (Regular)

Taxes have a regulatory function, meaning that taxes are a tool to regulate / implement government policies in the social and economic fields and achieve goals outside the financial sector.

### **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).

Based on Presidential Regulation of the Republic of Indonesia No. 5 of 2015 concerning the implementation of a single-roof motorized administration system, the one-stop single-roof administration system, hereinafter referred to as SAMSAT, is a series of activities in the implementation of registration and identification of motorized vehicles, payment of PKB, BBN-KB, and payment of mandatory fund donations. traffic accidents and road transportation in an integrated and coordinated manner in the SAMSAT joint office. Therefore, it can be concluded that E-SAMSAT is a series of activities in the implementation of registration and identification of motorized vehicles, payments for PKB, BBN-KB and SWDKLLAJ payments in a registered and electronically coordinated manner .

### **Method**

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.

### **Result 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	Minimum	Maximum	Mean	Std. Deviation	Skewness	Std. Error	Kurtosis	Std. Error
E_Samsat	100	12.00	20.00	17,2700	1,99421	-,062	,241	-,615	,478
Tax_Knowledge	100	8.00	20.00	15.7700	2.03433	-,547	,241	1,926	,478
Service Quality	100	10.00	20.00	16.3700	1.84585	-,011	,241	1.331	,478
Tax Sanctions	100	11.00	20.00	16.7300	1.78011	0.090	,241	,571	,478
Compliance_Required_Tax_Motorized_Vehicles	100	10.00	20.00	16,4600	2,33731	-,573	,241	,791	,478
Valid (listwise)	N 100								

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

a. E-Samsat ( $X_1$ )

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
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

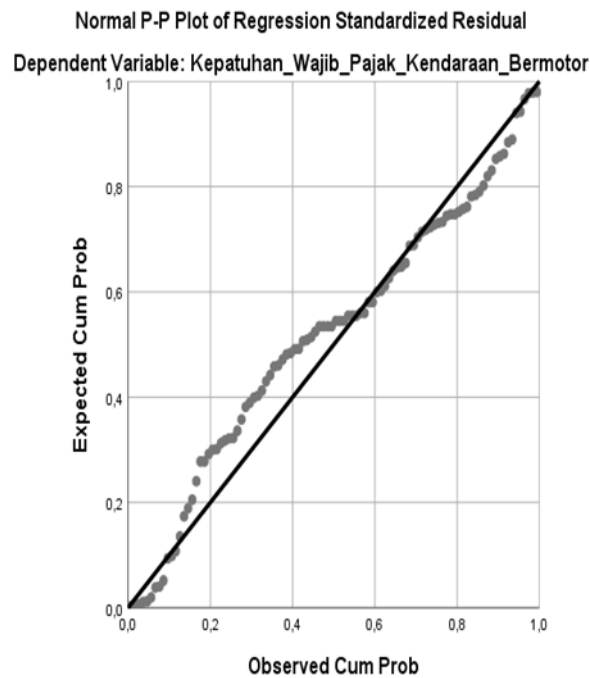
Based on the table of the results of the validity test, it can be concluded that all of the question indicators used are valid, because the Rcount of each indicator is greater than Rtable (0.195) and can be said to be valid because the significant level is less than 0.05.

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



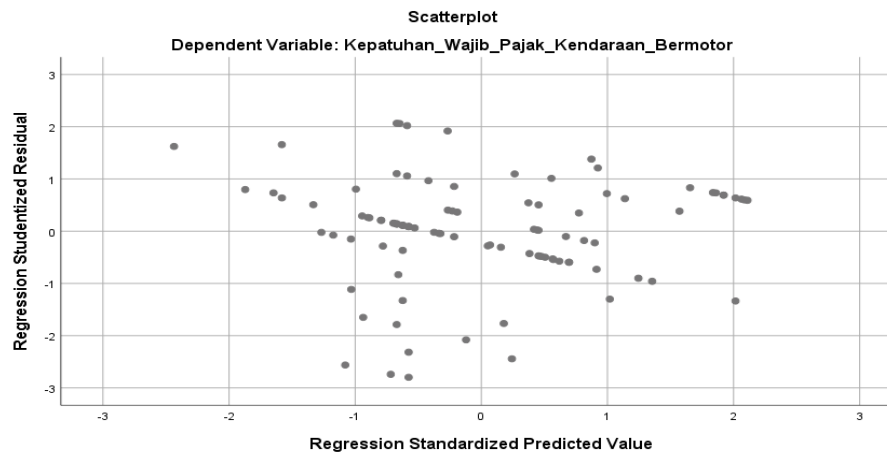
From the picture above, it can be seen that the data or points spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the normality distribution is met.

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<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,094	3.012		-1.027	,307
	E_Samsat	,089	,138	,074	,645	,521
	Tax Knowledge	-,156	,133	-,131	-1,170	,245
	Service Quality	,110	,149	,084	,742	,460
	Tax Sanctions	,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 <sup>a</sup>

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	3,831	2,601		1,473	,144
	E_Samsat	,280	,120	,239	2,345	,021
	Tax Knowledge	0.053	,115	0.046	,457	,648
	Service Quality	0.014	,128	,011	,107	,915
	Tax Sanctions	,402	,140	,306	2,876	,005

a. Dependent Variable: Y

The following is the resulting equation from the table above:

$$Y = 3.831 + 0.280X_1 + 0.053X_2 + 0.014X_3 + 0.402X_4$$

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  $X_1$ - $X_4 = 0$ , then the value of the constant = 3.831.
2. The regression coefficient of the E-Samsat Implementation variable ( $X_1$ ) is 0.280. The regression coefficient value of  $X_1$  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 ( $X_2$ ) is 0.053. The regression coefficient of  $X_2$  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 ( $X_3$ ) is 0.014. The regression coefficient value of  $X_3$  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 <sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,831	2,601		1,473	,144
	E_Samsat	,280	,120	,239	2,345	,021
	Tax Knowledge	0.053	,115	0.046	,457	,648
	Service quality	0.014	,128	,011	,107	,915
	Tax Sanctions	,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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