FACTORS THAT AFFECT MOTOR VEHICLE TAXPAYER COMPLIANCE

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Abstract : The purpose of this study is to investigate how E-Samsat and tax penalties affect motor vehicle taxpayer compliance. All enrolled students in the Accounting Study Program at Maranatha Christian University make up the study's population. Thirty-one responders were found based on the questionnaire distribution findings. Explanatory research is the methodology employed. Researchers utilize a sample technique called purposeful sampling. SPSS 25 was used to test the data. T-tests, F-tests, validity testing, reliability tests, and classical assumption tests are among the data analysis techniques used. The results of the study showed that E-Samsat had an effect on motor vehicle taxpayer compliance, while tax penalties had no effect.

Keywords: Compliance; Motor Vehicle Tax; Tax Payer

Code JEL : Q56, G34, M14, G31

INTRODUCTION

In accordance with rules and regulations, taxes are a source of state money that is gathered from the general public and used to fund governmental initiatives, such as carrying out projects that serve the public interest [1]. Taxes are crucial to the state's existence because they are the main source of funding for the government [2]. In Indonesia, taxes are classified into two categories based on the agency that collects them: Central Tax and Regional Tax [3]. The source of financing for government needs, which can be known as regional original revenue (PAD), comes from the processing of resources owned by the regions in addition to other regional tax revenues [4]. Regional Original Revenue (PAD) according to Law Number 28 of 2009 is regional financial resources extracted from the relevant regional area consisting of regional tax revenues, regional levy results from segregated regional wealth management and other legitimate local revenue [5].

Tax revenue is consistently the backbone of Indonesia's State Revenue and Expenditure Budget (APBN) every year. This fact can be seen in the posture of the 2025 State Budget released by the Ministry of Finance. Taxes dominate the state budget posture of Rp2,490.9 trillion of the total state budget amounting to Rp3,005.1 trillion. This means that around 83% of state revenue is borne by tax revenue [6]. Public education regarding the significance of filing taxes is still promoted. The simplicity of paying motor vehicle taxes online, specifically through the E-SAMSAT program, is projected to help the continued increase in compliance with these payments. Currently, about 50% of the community complies, up from about 40% previously [7]. It is clear from the foregoing explanation that motor vehicle taxpayers' payment compliance has not yet attained its ideal level.

This nation's tax administration system uses a self-assessment method, which demonstrates that the government fully trusts taxpayers (WP) in an effort to reduce taxpayer non-compliance [8] . For taxpayers to fully meet their tax duties, the valuation system itself necessitates a deeper comprehension of tax laws and regulations [9]. More motor vehicle owners in a community mean more motor vehicle taxpayers paying taxes, which gives local governments a chance to raise local tax collections [10].

Tax penalties and the introduction of E-Samsat are two examples of factors that may influence taxpayers' compliance with motor vehicle tax law. The benefit of E-Samsat is that it allows taxpayers to pay taxes quickly and conveniently, preventing motor vehicle tax fines (PKB) [11]. According to Rahayu (2020), the E-Samsat program's advantages include increasing taxpayer compliance and making it simpler for individuals to pay taxes online (Pangkey et al., 2023 in [12]). In addition to ensuring security and time efficiency, using the E-Samsat platform for tax transfers provides the ease of 24/7 service accessibility from any place [13]. [14] Megayani & Noviari's (2021) research indicates that the E-Samsat scheme improves motor vehicle taxpayer compliance. Accordingly, the E-Samsat program's deployment will result in a higher level of taxpayer compliance.

The study's findings diverge from those of [15] Juwita & Wasif's (2020) investigation. According to Juwita & Wasif (2020), motor vehicle taxpayer compliance is unaffected by the introduction of E-Samsat. This demonstrates that taxpayers' compliance with paying motor vehicle taxes is unaffected by the E-Samsat system's presence or absence. This can occur because taxpayers have limited access to technology, they don't understand how E-Samsat operates, and they feel more at ease utilizing traditional services, according to research by Azumi & Setyahadi (2024) [16].

Tax penalties can raise awareness of taxpayers' rights and responsibilities regarding taxes [17]. According to research by Maulana & Septiani (2022) [18], strict tax sanctions will have a deterrent effect on taxpayers and taxpayers will be aware that there are sanctions that will be received if they violate. Sanctions that are increasingly burdensome for taxpayers tend to increase taxpayers' compliance in paying off their motor vehicle taxes. It is anticipated that the presence of tax penalties will have a deterrent impact on tax offenders; in other words, it will force taxpayers to fulfill their tax responsibilities. In order to avoid the penalties imposed, taxpayers who are aware of the applicable penalties will make every effort to meet their tax duties [19].

Different research findings are presented by Khasanah et al. (2021) [20], who found no discernible impact of tax penalties on motor vehicle obligatory compliance. Because of their limited effectiveness, the wealth levels of taxpayers, and the disparities in how they are perceived, tax sanctions may not have any impact on taxpayer compliance.

The purpose of this study is to examine how the introduction of E-Samsat and tax penalties affects motor vehicle taxpayer compliance among Maranatha Christian University accounting students. The purpose of this study is to determine how pupils are perceived as potential future engaged taxpayers. The expectation is that more people will pay their motor vehicle taxes, which will inevitably boost state tax receipts.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Research Framework

According to Nisak & Ardhani (2023), taxes are necessary levies that the government imposes on people or business organizations in accordance with the law. They can also be enforced. According to the provisions of laws and regulations, taxes are levied by the government on individuals and/or business entities. The contributions are used to finance government expenditures for community development and public services, and they will indirectly receive reciprocity [21]. In order to increase and equalize public welfare, the motor vehicle tax is one of the regional taxes and one of the local revenue sources that is anticipated to be used to finance regional development and government administration [22]

Tax compliance refers to how people and corporate entities approach and carry out their tax responsibilities in conformity with relevant laws and regulations. This compliance includes paying taxes due, accurately and promptly filing taxes, and registering as a taxpayer, among other things. The nation needs a high tax compliance rate because it guarantees that there will be enough money to pay for necessary public services and initiatives. Taxpayers' comprehension and awareness of taxes, the transparency and clarity of tax laws, the caliber of tax administration services, and the use of penalties and incentives are all factors that influence tax compliance. Governments can maximize state revenue and establish a just and effective tax system by increasing tax compliance, which in turn promotes economic growth and the general well-being of the community [23].

The use of E-Samsat and tax penalties are two of the many elements that influence motor vehicle tax compliance. Because E-Samsat makes it simpler for people to pay their vehicle taxes on time, its existence can contribute to an increase in compliance. This happens because taxpayers can skip lengthy payment lines and make payments online at any time and from any location using E-Samsat [24]. Because of the imposition of tax sanctions, motor vehicle taxpayers are more guided in carrying out their responsibilities and do not act arbitrarily. This has the potential to lower the number of tax infractions. It demonstrates that tax sanctions raise the degree of taxpayer compliance [25].

Hypothesis

H1: E-Samsat affects the compliance of motor vehicle taxpayers.
H2: Tax penalties (sanctions) impact the compliance of motor vehicle taxpayers.

RESEARCH METHODS

According to Sugiyono, research that uses hypothesis testing to explain the link between variables and the position of the variables under consideration is known as explanatory research, and this study uses a quantitative method using an explanatory research design [26]. The causal relationship between motor vehicle taxpayers' level of compliance, the implementation of E-SAMSAT, and tax penalties can be described using the study model below:

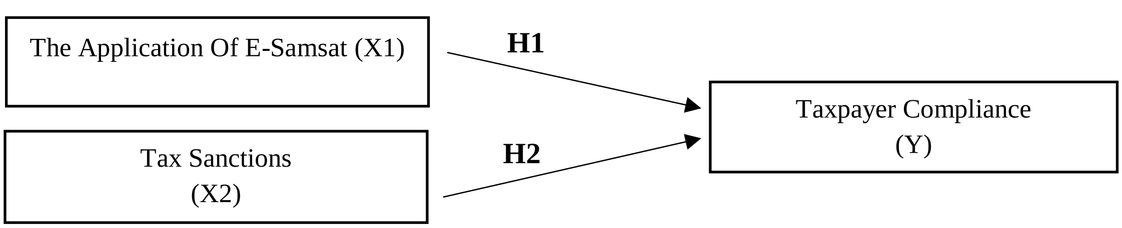

Figure 1. *Research Model*

Details:
X1 : Utilizing E-Samsat as an independent variable
X2 : Tax Penalties as an independent variable
Y : The variable of Taxpayer Compliance

The study's population consists of all enrolled students in Maranatha Christian University's Accounting Program, and the sample size was 31 respondents. The major data utilized came from the distribution of online surveys using Google Forms. The sample technique used is called purposeful sampling. Questionnaires or those given to taxpayers the researchers came into contact with were used to collect data. A 4-point Likert scale was used to gauge respondents' opinions. Additionally, SPSS version 25 software was used to analyze the result.
The respondents' criteria are as follows:

1. Enrolling students in Maranatha Christian University's Accounting Program
2. Students who have paid motor vehicle tax
3. Students who have taken tax courses.

The validity, reliability, T, F, and classical assumption tests were the data analysis methods employed.

Table 1. Operationalization Variability

Variabel	Indicators	Scale
The Application of E-Samsat (Ramadanty, 2020 & Bapenda Jabar, 2021)	E-Samsat Technology Advantages	*Likert*
	E-Samsat Terms of Use	*Likert*
	Benefits of E-Samsat Implementation	*Likert*
Sanctions for Taxes (Ramadanty, 2020 & Irkham, 2021)	Sanctions From The Administration	*Likert*
	Sanctions for Crime	*Likert*
	The Knowledge of Tax Sanctions by Taxpayers	*Likert*
Compliance of Taxpayers Ramadanty (2020)	Formal Tax Compliance	*Likert*
	Material Tax Compliance	*Likert*
	Standards for Taxpayers Who Comply	*Likert*
	Conditions of a Country's Tax Administration System	*Likert*
	The Caliber Of Tax Services	*Likert*

Source: [27]

RESULTS AND DISCUSSION

Tests for Reliability and Validity

Test of Validity

Table 2. The Validity Test Table's findings

r_{count}	r_{table}	Information
0,774	0,355	Valid
0,793	0,355	Valid
0,782	0,355	Valid
0,771	0,355	Valid
0,768	0,355	Valid
0,752	0,355	Valid
0,667	0,355	Valid
0,432	0,355	Valid
0,582	0,355	Valid
0,585	0,355	Valid
0,859	0,355	Valid
0,649	0,355	Valid
0,752	0,355	Valid
0,784	0,355	Valid
0,840	0,355	Valid
0,951	0,355	Valid
0,886	0,355	Valid
0,917	0,355	Valid
0,822	0,355	Valid
0,817	0,355	Valid
0,767	0,355	Valid
0,711	0,355	Valid
0,863	0,355	Valid
0,900	0,355	Valid
0,851	0,355	Valid
0,586	0,355	Valid

Based on the previous table, all of the question items are considered valid since the calculated r value is higher than the r value in the table.

Test of Reliability

Table 3. Results of Reliability Tests

Variable	Cronbach's Alpha
X1	0.926

(E-Samsat)	
X2 (Tax Sanctions)	0,906
Y (Taxpayer Compliance)	0,909

All of the question items in the above table are deemed credible since their Cronbach's alpha ratings are more than 0.6.

Classic Assumption Test
Test of Normalcy

Table 4. Results of the Normalcy Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized d Residual
N		31
Normal	**Parameters**[a,b]	.0000000
Mean		3.12884443
Std.		
Asymp.Sig.(2-tailed)		.200[d]

The data has been distributed regularly, as indicated by the significance value of 0.200 in the preceding table, which is over the 0.05 threshold.

Test of Multicollinearity

Table 5. Multicollinearity Test Outcomes

Variabel	**Tolerance**	**VIF**
The Application Of E-Samsat	.776	1.289
Sanctions for Taxes	.776	1.289

Due to the fact that all independent variables have tolerance values over 0.1 and VIFs below 10, as well as tolerance values of 0.776 for the application of E-SAMSAT and 0.776 for tax sanctions, they are all free from multicollinearity. In the meantime, the implementation of E-SAMSAT and tax sanctions has a VIF value of 1,289.

Test of Heteroscedasticity

Table 6. The Heteroscedasticity Test's Findings

Model	**Sig**

The Application Of E-Samsat	.643
Sanctions for Taxes	.815

Because all variables have a significance value greater than 0.05, it may be concluded that heteroscedasticity does not exist, as evidenced by the significance values of E-Samsat implementation (0.643) and tax penalties (0.815). The standard assumption test performed on the study's data revealed that the data is normally distributed, with no heteroscedasticity or multicollinearity. Furthermore, the T and F tests were utilized to assess whether the variables of the E-Samsat deployment and tax penalties had a direct or concurrent impact on taxpayer compliance.

Test for Persial Signification (T-Test)

Table 7. Results Of The T Test

	Collinearity Statistics	
Model	**T**	**Sig**
(Constant)	.853	.401
The Application Of E-Samsat	5.108	<.001
Sanctions for Taxes	1.619	.117

The Impact of Implementing E-SAMSAT on Taxpayer Compliance

The SPSS computation yielded a T value of 5.108 and a significance level of <0.001 (less than 0.05). It is reasonable to conclude that the E-Samsat implementation variable has a considerable impact on the dependent variable (taxpayer compliance).

Tax Sanctions' Impact on Taxpayer Compliance

The SPSS calculation produced a T value of 1.619 and a significance value of 0.117, indicating that the significance level exceeded 0.05. It can be concluded that the dependent variable (taxpayer compliance) is unaffected by the variable tax sanctions.

F-Test, or Simultaneous Significance Test

Table 8. *Results Of The F Test*

ANOVA[a]

Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
Regression	493.858	2	246.929	23.542	<.001[b]
Residual	293.690	28	10.489		
Total	787.548	30			

The SPSS computation yielded a F value of 23.542 and a sig value of <0.001, indicating a significance level below 0.05. As a result, it can be concluded that the factors relating to the combination of tax penalties and E-Samsat adoption influence taxpayer compliance.

Discussion

Taxpayers should find it simpler to pay their taxes using the technologies they use on a daily basis once E-Samsat is implemented. E-Samsat, also known as electronic Samsat, can increase motor vehicle taxpayer compliance the more individuals utilize it. The introduction of the E-Samsat system has made it simpler for taxpayers to pay their motor vehicle taxes and has also encouraged them to do so [28]. The E-Samsat program uses electronic devices (ATMs) to simplify and improve service systems. The E-Samsat program improves motor vehicle taxpayer compliance because taxpayers are more likely to pay their taxes if they receive good, straightforward, comfortable, and safe service [29]. Tax penalties have little influence on the compliance of motor vehicle owners. This supports Asbar's (2014) research, which found that tax fines have little effect on taxpayer compliance with regard to tax payments. Since a large number of taxpayers are still unaware of or worried about paying taxes, taxpayer compliance keeps declining [30]. Samsat officers can apply tax sanctions more intensively to taxpayers in order to develop awareness and compliance in paying taxes [31].

CONCLUSION

The following conclusions were drawn from the research's findings:

1. Motor vehicle taxpayer compliance is impacted by the introduction of E-Samsat.
2. Motor vehicle taxpayer compliance is unaffected by tax sanctions

The implementation of E-Samsat affects the compliance of taxpayers in paying motor vehicle tax, because with E-Samsat, taxpayers have the convenience of being able to pay motor vehicle tax online without limited space and time (can pay taxes anywhere and anytime), without having to go to SAMSAT. Tax sanctions do not have a significant effect on taxpayers' compliance in paying motor vehicle tax. It is necessary to implement more intensive tax sanctions to increase taxpayer compliance in paying motor vehicle tax.

The limitations of this study are only limited to two independent variables, namely the application of E-Samsat and Tax Sanctions. In addition, the number of respondents is still very limited and only in one study program. Researchers can then increase the scope and number of respondents and can increase the number of independent variables in the research.

Author Contribution

Conceptualisation: I.R.F. and V.S.H.
Methodology: I.R.F. and V.S.H.
Investigation: I.R.F. and V.S.H.
Analysis: I.R.F. and V.S.H.
Original Draft Preparation: I.R.F. and V.S.H.
Review and Editing: V.S.H.
Visualization: I.R.F. and V.S.H.
Supervision: V.S.H.
Project Administration: V.S.H.
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There is no conflict of interest amongst the authors.

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