

THE INFLUENCE OF SERVICE QUALITY AND TAXPAYER AWARENESS ON TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAX

(Case Study of Taxpayers at the Cibinong Bogor SAMSAT Office)

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Abstract

Keywords: *Service Quality, Taxpayer Awareness, Taxpayer Compliance.*

The aim of this research is to determine the influence of service quality on taxpayer compliance in paying motor vehicle tax, the influence of taxpayer awareness on taxpayer compliance in paying motor vehicle tax, and the influence of service quality and taxpayer awareness on mandatory compliance. tax in paying motor vehicle tax. This research was carried out at the SAMSAT Cibinong Bogor joint office. The research method used in this research is a quantitative research method. The data sources used in this research are primary data through questionnaires and secondary data such as reports/documents from previous researchers. The data analysis techniques used are descriptive statistics, classical assumption tests (normality, linearity, multicollinearity, heteroscedasticity) and hypothesis testing (t test and coefficient of determination). The results of this research show there is an influence of service quality on taxpayer compliance in paying motor vehicle taxes, there is an influence of taxpayer awareness on taxpayer compliance in paying motor vehicle tax, There is an influence of service quality and taxpayer awareness on taxpayer compliance in paying motor vehicle tax of 44.3% and the remaining 55.7% is determined by other factors which are not variables in this study.

INTRODUCTION

Taxes play an important role in a nation. In Indonesia, the largest state revenue is from taxes. Funds obtained from taxes are used by the state to finance state expenditures. The types of taxes applied in the Republic of Indonesia are divided into two types, namely: Central Tax; and Regional Tax. Based on Article 1 number 10 of the Republic of Indonesia Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, the definition of Regional Tax is a mandatory contribution to the region owed by individuals or bodies that are coercive based on the Law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people.

The types of Taxes as referred to may not be collected if their potential is inadequate and/or adjusted to Regional policies stipulated in Regional Regulations. Regional Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region owed by individuals or bodies that are coercive based on the Law, without receiving direct compensation and used for Regional needs for the greatest prosperity of the people.

The Motor Vehicle Tax is included in the type of provincial tax which is part of the Regional Tax. Furthermore, Motor Vehicle Tax as defined in Article 1 number 12 and 13 of Law of the Republic of Indonesia Number 28 of 2009 is a tax on ownership and/or control of motor vehicles. In the implementation of its collection is carried out at the joint SAMSAT office. This Joint SAMSAT Office involves three government agencies, namely: Regional Revenue Agency, Regional Police of the Republic of Indonesia, and PT. Jasa Raharja Loss Insurance.

Ariska Motor Vehicle Tax is a tax received by the regional government which based on Government Regulation Number 65 of 2001 concerning regional taxes is a tax on ownership and/or control of motor vehicles. Innovation that aims to make it easier for the public to pay taxes and register vehicles. The information is through advertisements/public service advertisements in various mass media, television, radio, billboards, banners and so on.

From these efforts it is hoped that it can increase regional original income. This has been regulated by Law No. 28 of 2009 concerning administrative sanctions for late tax payments, the government has also provided convenience for taxpayers in paying taxes with a drive-thru SAMSAT service system where people do not have to experience the difficulty of queuing in front of the counter so that their motor vehicle tax can be processed practically and quickly. However, the tax revenue received by the government is still not in accordance with the expected target.

In the government's efforts, taxpayers should already have knowledge and awareness in paying taxes. The higher the level of knowledge and awareness of taxpayers in paying taxes, the easier it is for the government to increase its tax revenue.

According to the Head of the West Java Bapenda, the people of Bandung City are appreciated for their compliance in paying taxes. An important factor in increasing tax compliance is improving service quality. West Java Bapenda continues to improve the quality of vehicle tax payment services together with the police and raharja services. One of the conveniences of payment is via SAMBARA which can be done anywhere and at any time.

Taxpayer compliance is one of the problems or matters in the taxation aspect that is always a concern for the government. This problem is a concern for the government because taxpayer compliance is a benchmark for the success of tax practices in Indonesia. This situation occurs

because the high or low level of taxpayer compliance can have an impact on tax revenues received by the state. Taxpayer compliance plays a dominant role and contribution to the realization of tax revenue targets set by a country.

Taxpayer compliance describes their willingness to comply with tax regulations without any review in the form of inspections, in-depth inspections, warnings, or threats, and without the application of sanctions that are good or legally valid or administrative. Taxpayer compliance is where taxpayers have fulfilled their tax obligations and exercised their tax rights properly and correctly in accordance with applicable tax laws and regulations. Taxpayer compliance is an act of obedience and awareness of the orderliness of payment and reporting of periodic and annual tax obligations from taxpayers in the form of a group of people and/or capital which is a business in accordance with applicable tax provisions. The level of taxpayer compliance is related to tax revenue because if taxpayer compliance increases, it will indirectly affect state revenue from the tax sector.

The level of taxpayer compliance which is considered not too high, requires the Directorate General of Taxes to continue to carry out various programs to increase public awareness in terms of taxation. One of the programs carried out is tax counseling. Tax counseling is an activity carried out to build awareness, increase understanding, knowledge and insight of the public regarding the applicable tax system and regulations, especially regarding how to carry out tax obligations in accordance with the law, in addition tax counseling also aims to increase compliance in fulfilling tax obligations.

One effort to increase tax revenue is to provide good service to Taxpayers. The services provided to Taxpayers are public services that are more directed as a way to fulfill the needs of the community in the context of implementing applicable laws and regulations. Services to Taxpayers aim to maintain taxpayer satisfaction which is expected to increase taxpayer compliance in fulfilling their tax obligations. If the service to taxpayers is good, it will have an impact on tax revenues for the following years. This is in line with Yuliyanti's opinion, in her research she stated that the better the quality of service provided by the tax authorities, the higher the level of taxpayer compliance. Service quality is a benchmark for measuring taxpayer satisfaction.

Benefits of Research

The benefits of this research are academically that it can contribute knowledge in the field of accounting and taxation. Adding knowledge about the Motor Vehicle Tax Calculation Implementation System.

Location and Time of Research

Raya Jakarta-Bogor No. 50 Bogor Regency. The time of the research was carried out from February to May 2024.

Budgetair is the first company that comes to mind when you think of budget

Regulerend is a type of mushroom that grows regularly. High taxes are imposed on alcoholic beverages to reduce alcohol consumption. High taxes are used on luxury goods to reduce consumer lifestyles.

Motor Vehicle Tax

The motor vehicles referred to are all wheeled vehicles and their trailers used on all types of land roads, and driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the moving power of the motorized vehicle in question, including heavy equipment and large equipment that in their operation use wheels and motors and are not permanently attached and motorized vehicles operated on water.

Type of Research

This research uses descriptive research with a quantitative approach, namely revealing the influence between variables and expressed in numbers and explaining them and comparing them with existing theories and using data analysis techniques that are in accordance with the variables in the study. Quantitative research is a research approach that is often required to use numbers, starting from data collection, interpretation of the data, and the appearance of the results.

Data Sources

Primary data, namely data sources that directly provide data to data collectors.

Secondary data, namely data sources that do not directly provide data to data collectors, for example through other people or through documents. Secondary data sources are complementary data sources that function to complete the data required by primary data. Secondary data sources in this study were obtained from libraries or previous researcher reports/documents.

Taxpayer Awareness

Taxpayer awareness is the behavior of taxpayers in the form of views or feelings that involve knowledge, beliefs and reasoning accompanied by a tendency to act in accordance with the applicable tax system and provisions.

Taxpayer Compliance

Tax compliance is the obedience of taxpayers in implementing applicable tax provisions. Compliant taxpayers are taxpayers who obey and fulfill and carry out tax obligations in accordance with the provisions of tax laws and regulations.

Population is a collection of characteristics of people, animals, plants or objects that will be observed. Sukestiyarno population is a collection of characteristics of people, animals, plants or objects that will be observed. The population in this study was all five-year motor vehicle taxpayers registered at the Joint Samsat Cibinong Office, Bogor Regency, totaling 1,433,350 taxpayers.

Description: n = Number of samples

Based on the calculation of the sample with the Slovin formula above, the number of samples in this study was 100 respondents. The samples used in this study were taxpayers registered at the Joint Samsat Cibinong Bogor Office and taxpayers who provide five-year motor vehicle tax services.

Data Collection Techniques

The data collection process was carried out using several techniques such as questionnaires and documents.

The documentation of this study is a picture taken by the researcher to strengthen the results of the study. This study uses the documentation method to obtain data on the number of users and taxpayers of motor vehicles.

Descriptive Statistics

According to Supardi, descriptive statistics are statistics that function to describe or provide an overview of the object being studied through sample data or population as it is, without conducting analysis and making conclusions that apply to the general public.

Normality Test

The normalization test aims to determine whether the collected data is normally distributed or not. With the normality test, it will be known whether the sample taken comes from a population that is normally distributed or not. So before the hypothesis test is carried out, a normality test is carried out on the research data instrument, if the results of the normality test on the instrument obtain a significance value greater than 0.05, then the collected data is normally distributed.

Research Site

In order to improve its institutional status, the Taxation and Revenue Office was established within the West Java Provincial Government on September 25, 1971, as an independent work unit and became a milestone in the establishment of the West Java Provincial Revenue Agency.

The One-Stop Administration Services Office is an administration system established to facilitate and accelerate public service whose activities are carried out in one building. Samsat is an integrated cooperation system between the Police, the Provincial Revenue Service, and PT Jasa Raharja in the service of issuing STNK and Motor Vehicle Registration Numbers which are linked to the inflow of money into the state treasury either through Motor Vehicle Tax, Motor Vehicle Transfer Fee, and Mandatory Contributions to Road Traffic Accident Funds, and is implemented in one office called the «Joint Samsat Office». The joint Samsat office is a forum for the Indonesian National Police in charge of traffic represented by the Traffic Directorate of the Regional Police, the Regional Financial Management Work Unit that carries out the collection of Provincial taxes represented by the Revenue Agency, and the PT Jasa Raharja Business Entity in organizing Samsat.

Regional Police

Blocking of motor vehicle registration documents related to criminal acts f. Receiving and managing tax payments on motor vehicles including Motor Vehicle Tax and Motor Vehicle Transfer Fees.

Jasa Raharja

The Compulsory Contribution to the Road Traffic Accident Fund is an annual contribution that must be paid by motor vehicle owners as funds for compulsory road traffic accident coverage c. Based on Regional Regulation Number 4 of 1998 concerning the Organization and Work Procedures of the Branch Office, 34 branch offices of the office were established in each district/municipality.

PPPD Bogor Regency

The Regional Revenue Agency of the Province of Bogor Regency together with the Cibinong SAMSAT Office is located at Jl. The head of the Regional Technical Implementation Unit or head of the center at the Regional Revenue Agency Service Branch of the Bogor Regency Province is currently held by the Servant, Mr. Ade Sukalsah, S. Until now, West Java Province has 40 samsat service points consisting of 34 samsat offices, 2 samsat drive thru, 3 samsat outlets, and 1 samsat Corner spread throughout West Java.

Descriptive

This Descriptive Statistics is used to obtain an overview of the distribution of research data for each variable categorically.

Descriptive statistics from the results of calculations and tests carried out with the help of a computer through the SPSS 25 application program.

Service Quality

From the descriptive test data, it can be seen that the mean and median values are almost the same, namely mean = 40.16 and

median = 41.00.

Taxpayer Awareness

From the descriptive test data, it can be seen that the mean and median values are almost the same, namely mean = 24.38 and median = 25.00

The results of the descriptive statistical analysis of the taxpayer compliance variable are presented in the following table. From the descriptive test data, it can be seen that the mean and median values are almost the same, namely mean = 16.52 and median = 17.00. This is done to determine whether the questionnaire distributed to respondents is valid or not. With a confidence level of 95% and the number of respondents 50, the r table value of 50 is 0.2787. In table 4.6 above, it is obtained that all questionnaire statement items for all variables are declared valid, because the results of the validity test obtained a calculated r value greater than the r table value. In this study, reliability testing was carried out to determine whether the questionnaire distributed to respondents met the reliable requirements. A questionnaire can be said to be reliable if the Cronbach alpha value is greater than 0.6 or 60%.

Based on table 4.7 above, it is obtained that all variables in this study are declared reliable because the Cronbach alpha coefficient value is greater than 0.6.

Therefore, it can be concluded that the questions can be used as instruments for further research. The normality test is intended to show whether sample data comes from a normally distributed population or not. Data normality can be seen from its residuals. The method used is the Kolmogorov-Smirnov test, with a significance level criterion of 0.05. If the significance is greater than Sig>, then the data is normally distributed, while if the significance is less than Sig<, then the data is not normally distributed. From the

P-P Plot Test above, it can be seen that the points are spread around the diagonal line and their distribution is in the direction of the diagonal line. so it can be said that the data in this study is normally distributed.

CONCLUSION

1. Service quality and taxpayer awareness influence taxpayer compliance in paying vehicle tax at SAMSAT Cibinong Bogor.
2. These two factors influence each other on taxpayer compliance in paying vehicle tax at SAMSAT Cibinong Bogor.

SUGGESTION

1. It is recommended that further research add variables such as administrative sanctions, policies and transparency.
2. Taxpayers are advised to pay taxes on time without coercion.
3. SAMSAT Cibinong Bogor is advised to provide maximum service in accordance with the applicable SOP.

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