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THE EFFECT OF E-SAMSAT, TAXPAYER AWARENESS, SERVICE QUALITY, AND SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE

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ABSTRACT: Taxpayer compliance is a condition in which the taxpayer fulfills its tax obligations in accordance with the applicable taxation provisions. The purpose of this study was to obtain empirical evidence regarding the effect of E-SAMSAT, taxpayer awareness, service quality, and sanctions on motor vehicle taxpayer compliance. This research was conducted at the SAMSAT Joint Office in Karangasem Regency. The sampling method used was accidental sampling. The number of samples was calculated using the Slovin formula in order to obtain 100 samples. The data was collected through a survey method with a questionnaire instrument. The analysis technique used is multiple linear regression. Based on the analysis, it was found that E-SAMSAT, taxpayer awareness, service quality, and sanctions had a positive effect on motor vehicle taxpayer compliance in Karangasem Regency.

KEYWORDS: E-SAMSAT, taxpayer awareness, service quality, sanctions, taxpayer compliance.

I. INTRODUCTION

Taxes are contributions paid by the people to the state that are entered into the state treasury and its implementation refers to law and can be enforced without direct remuneration from the government. These contributions are used by the state to make payments for public purposes (Mardiasmo, 2016: 3). Taxes have a very important role in increasing income in a country which will later be used to support development and also people's welfare. Local taxes have an important role as a source of funds and support for development in the regions (Nirajenani & Lely, 2018). This shows that the purpose of local taxes is to increase local revenues, not to burden the community (James & Alley, 2002).

Local taxes are one of the sources of regional revenue owed to individuals or entities that are compelling and used for regional needs and their implementation is carried out according to law. This is in accordance with Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. There are various types of local taxes, one of which is the motor vehicle tax (PKB). According to the Bali Provincial Regulation No. 1 of 2011, Motor Vehicle Tax (PKB) is a tax on ownership or control of motorized vehicles. Motor vehicle taxpayers are private persons, government bodies or agencies owning motorized vehicles. The agency in charge of processing the settlement of Motor Vehicle Taxes is the Regional Revenue Agency through the Technical Service Unit (UPT) of the Unified Administrative System under One Roof (SAMSAT).

The development of motorized vehicles in Karangasem Regency is currently experiencing an increase, causing the number of motor vehicle taxpayers to also increase. Table 1. The following shows the number of motorized vehicles recorded in Karangasem Regency and the number of vehicles that have fulfilled their obligations or were realized in 2015-2019.

Table 1. Number of Registered Motor Vehicles and Have Implemented Taxation Obligations in Karangasem Regency in 2015-2019

Tahun	Jumlah Kendaraan Terdaftar (unit)	Jumlah Kendaraan yang Telah Melaksanakan Kewajibannya (unit)	Presentase Kepatuhan Wajib Pajak (%)
2015	152.677	108.247	70,90

2016	164.724	111.661	67,78
2017	176.829	116.664	65,97
2018	197.903	126.517	63,92
2019	205.849	127.320	61,85

Source: UPTD Regional Tax and Retribution Services for Bali Province in Karangasem Regency in 2020

Table 1. shows the number of vehicles registered at the Joint Office of SAMSAT Karangasem which has continued to increase over the last five years. This condition is not in line with the percentage of taxpayer compliance from 2015-2019 which continues to decline. Tax compliance which has decreased from year to year can threaten the government's efforts to improve people's welfare (Chau & Leung, 2009).

The amount of motor vehicle tax revenue in a region depends on the level of taxpayer compliance. However, the current phenomenon, namely the increase in the number of motorized vehicles in Karangasem Regency, is not in line with taxpayer compliance to make payments on their motor vehicle taxes. According to information in an article published on April 8, 2020 on the website page (News.ddtc.co.id., 2020), it is stated that the number of taxpayers who are in arrears for motor vehicle taxes in Karangasem Regency is claimed to have increased. This statement is supported by data on the amount of motor vehicle tax arrears and fines in the Joint Office of the One Roof Under One Roof Administration System (SAMSAT) of Karangasem Regency. In Table 2., data on revenue, arrears and tax fines are presented at the Joint Office of the One-Roof Managing Administration System (SAMSAT) of Karangasem Regency in 2015-2019.

Table 2. Revenue, Arrears, and Motor Vehicle Tax Fines at the Joint Office of SAMSAT Karangasem Regency 2015-2019

Tahun	RealisasiPenerimaan (Rp)	Tunggakan (Rp)	Denda (Rp)
2015	37.185.814.400	3.503.271.500	1.821.284.700
2016	43.098.180.132	4.807.383.600	1.187.441.300
2017	52.555.045.307	4.587.937.900	1.945.589.207
2018	61.398.402.350	4.594.236.200	1.801.461.700
2019	67.412.378.165	6.985.387.600	2.021.655.400

Source: UPTD Regional Tax and Retribution Services for Bali Province in Karangasem Regency in 2020

Based on the data in Table 2. it can be seen that the arrears and tax fines in the Joint Office of the One Roof One-Roof Administration System (SAMSAT) of Karangasem Regency have fluctuated. Ownership of motorized vehicles by taxpayers is not balanced with taxpayer compliance in paying motorized vehicle taxes. This can be seen from the high amount of arrears and fines.

Tax revenue has a relationship to taxpayer compliance because if taxpayer compliance increases, it will indirectly increase state revenue through the tax sector (Wardani & Rumiyan, 2017). The most difficult problem faced for economic policymakers is driving the level of taxpayer compliance (Torgler, 2005). Palil, (2005) defines compliance as reporting on income and tax payments as a whole in accordance with the application of laws, regulations and judges decisions. At present there is often tax avoidance which can be caused by a lack of public trust in the management of tax funds. The level of tax compliance is an important issue for countries where the majority of state spending is funded by taxes, such as Indonesia (Utami & Susyanti, 2018).

In terms of increasing taxpayer compliance, it is necessary to have good innovations to make it easier for taxpayers to fulfill their tax obligations. Utilizing technology can make it easier for taxpayers to pay motor vehicle taxes. Currently the government is developing Electronic SAMSAT or E-SAMSAT. E-SAMSAT can make it easier for taxpayers to pay taxes with an online system. Tax payments can be made anywhere and anytime according to the place of payment stated in the application and the motor vehicle tax expiry date (Dewi & Laksmi, 2019). In Table 3, data on the number of vehicles and the amount of motor vehicle tax revenue using E-SAMSAT in Karangasem Regency are presented in 2018-2019.

Table 3. Number of Vehicles and Total Motor Vehicle Tax Receipts Using E-SAMSAT in Karangasem Regency in 2018-2019.

Tahun	Jumlah Kendaraan (unit)	Penerimaan (Rp)
2018	2.227	1.064.045.000
2019	2.350	1.274.624.800

Source: UPTD Regional Tax and Retribution Services for Bali Province in Karangasem Regency in 2020

Based on Table 3 it can be concluded that from 2018 to 2019 motor vehicle tax revenue using E-SAMSAT in Karangasem Regency has increased. The presence of E-SAMSAT is expected to increase the convenience for taxpayers to pay Motor Vehicle Tax electronically so that the receipt of Motor Vehicle Tax in a region can also increase (Saragih et al., 2019).

Other factors that cause taxpayer compliance in complying with their obligations are taxpayer awareness, service quality, and tax sanctions. Tax awareness can be increased by understanding taxpayers of tax regulations and laws that can help taxpayers know how to fulfill their tax obligations (Dewi&Setiawan, 2016). According to Sugi&Lely, (2017), the higher the level of taxpayer awareness, the better understanding and implementation of tax obligations so that it can increase compliance.

Good quality officer service is expected to increase taxpayer satisfaction so as to increase compliance in meeting tax obligations (Nirajenani&Lely, 2018). Parasuraman et al., (1985) explained that service quality is an organization's ability to achieve and even exceed customer expectations. Improving service quality can be carried out through efforts to improve infrastructure such as expanding the integrated service area (TPT), improving the quality and technical capacity of employees in the field of taxation, and using information systems and technology to make it easier for taxpayers to fulfill their tax obligations (Supadmi, 2009). In addition to efforts to improve the quality of service to taxpayers, there are sanctions that can be accepted by taxpayers if they violate provisions that apply according to law. This is intended so that people who are registered as taxpayers obey and have the willingness to pay off their tax obligations. It also means following state law with respect to taxation (Adhiambo&Theuri, 2019).

This research was conducted on the basis of the phenomenon of motor vehicle taxpayer non-compliance in Karangasem Regency and the inconsistent results of previous studies. Research on E-SAMSAT on motor vehicle taxpayer compliance by (Dewi&Laksmi, 2019) is supported by Winasari's research (2020), which shows that E-SAMSAT has a positive effect on motor vehicle taxpayer compliance. However, this is not in line with the research of Saragih et al., (2019). Research conducted by Susanti&Setiawan (2019), Cahyadi&Jati (2016), and Nirajenani&Lely (2018) shows that awareness has a positive effect on motor vehicle taxpayer compliance. It is different from Putri&Jati's research (2014) which shows that awareness does not affect taxpayer compliance. Research conducted by Dewi&Jati (2018), Susanti&Setiawan (2019) and research conducted by Rusmayani&Supadmi (2017) found that service quality has a positive and significant effect on motor vehicle taxpayer compliance. However, research by Patmasari et al., (2016) shows different results, namely that service quality has no relationship with taxpayer compliance. Research by Cahyadi&Jati (2016), Rusmayani&Supadmi (2017) and research by Nirajenani&Lely (2018) show that sanctions have a positive effect on motor vehicle taxpayer compliance. However, this is not supported by the research results of Wijayani (2019) and Wardani&Rumiyatun (2017).

Based on the background that has been presented, the researchers are interested in examining the effect of E-SAMSAT, taxpayer awareness, service quality, and sanctions on motor vehicle taxpayer compliance. This study aims to obtain empirical evidence regarding the effect of E-SAMSAT, taxpayer awareness, service quality, and tax sanctions on motor vehicle taxpayer compliance in Karangasem Regency.

This study uses Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM). In Theory of Planned Behavior (TPB) it is explained that the behavior caused by an individual arises because of the intention to behave. The desire to behave is caused by three factors (Mustikasari, 2007), namely behavioral beliefs, normative beliefs, and control beliefs. The Technology Acceptance Model (TAM) is a model built to analyze and understand the factors that influence the acceptance of the use of computer technology that was first introduced by Fred Davis in 1986. The aim of this model is to explain the main factors of user behavior towards acceptance use of technology.

E-SAMSAT is a motorized vehicle payment service made through e-banking or a predetermined

banking ATM. Theory Technology Acceptance Model (TAM) is relevant for this hypothesis, where there are two factors, namely ease of use (easy of use) and usefulness (usefulness) in accordance with the E-SAMSAT program. The application of E-SAMSAT is expected to make it easier for taxpayers to pay motor vehicle taxes by utilizing existing technology. The more taxpayers who are aware of using E-SAMSAT, the higher the level of taxpayer compliance in paying motor vehicle taxes. Research conducted by Wardani&Juliansya (2018), and Winasari (2020) found that E-SAMSAT has a positive effect on motor vehicle taxpayer compliance. Based on this description, the first hypothesis in this study is:

H1: E-SAMSAT has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency.

Awareness is a form of participation in supporting state development. Theory of Planned Behavior is very relevant to explain the behavior of taxpayers in fulfilling their tax obligations and the awareness of taxpayers in fulfilling tax obligations so that it can increase taxpayer compliance. Taxpayers who are aware of taxes will have confidence in the importance of paying taxes to help carry out the country's development. This is related to behavioral belief, which is an individual's belief in the outcome of an evaluated behavior. Confidence in the results of taxpayer behavior can be influenced by the taxpayer's awareness to behave obediently or obediently. The higher the level of awareness of the taxpayer to pay their obligations, the higher the level of compliance of the taxpayer. Research related to taxpayer awareness on tax compliance conducted by Susanti&Setiawan (2019) obtained results, namely, the higher the level of taxpayer awareness, the higher taxpayer compliance in paying taxes. This research is supported by research by Dewi&Setiawan (2016), Nirajenani& Lely (2018), and Winasari (2020) which obtained the same results. Based on the results of previous studies, the second hypothesis in this study is:

H2: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency.

If defined simply, quality can be interpreted as a dynamic condition related to products, services, processes, and the environment that can meet or exceed the expectations of those who want it (Alabede et al., 2011). Service quality is assessed as a comparison between the expectations desired by customers with their assessment of the actual performance of a service provision (Cronin & Taylor, 1992). Theory of Planned Behavior is relevant to this research. There is a normative belief factor, that is, a person will have the desire to behave if he has beliefs about other people's normative expectations and has the drive to realize these expectations. The existence of good service from tax officers, effective taxation systems, and tax counseling which motivates taxpayers to comply with taxes. Research conducted by Nirajenani& Lely (2018) shows that service quality has a significant effect on taxpayer compliance. This is in line with Widnyani&Suardana (2016) and Rusmayani&Supadmi (2017). Based on previous research, the third hypothesis in this study is:

H3: Service quality has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency.

Tax sanctions are preventive measures so that the tax regulations that have been regulated can be obeyed and not violated by taxpayers and provide a deterrent effect for violators. Based on Theory of Planned Behavior, tax sanctions are related to normative beliefs and control beliefs. Firm tax sanctions are used to encourage taxpayers to fulfill their tax obligations, so that the tax revenue target can be met (normative belief). Taxpayer compliance will be determined based on the taxpayer's perception of how strong the tax sanction is able to support the taxpayer's behavior to comply with tax (control beliefs). Research conducted by Rusmayani&Supadmi (2017) found that tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Joint Office of SAMSAT Tabanan. These results are in line with research by Dewi&Jati (2018), Nirajenani& Lely (2018), and Winasari (2020). Based on previous research, the fourth hypothesis in this study is:

H4: Tax sanctions have a positive effect on motor vehicle taxpayer compliance in Karangasem Regency.

II. METHODS

This research was conducted at the Joint Office of SAMSAT Karangasem which is located at Jl.AhmadYani, Subagan, Karangasem District, KarangasemRegency,Bali. The independent variables in this study are E-SAMSAT (X1), Taxpayer Awareness (X2), Service Quality (X3), and Tax Sanctions (X4), while the dependent variable in this study is Taxpayer Compliance (Y).

The population in this study were all motor vehicle taxpayers registered in the Joint Office of the Manunggal Administration System under One Roof (SAMSAT) KarangasemRegency. The total population obtained was recorded up to 2019 as many as 205,849 taxpayers. The sampling method used in this study is the accidental sampling method. The number of samples used in this study was calculated using the Slovin formula. The research sample calculation is as follows:

$$n = \frac{N}{1 + Ne^2} = \dots \dots \dots (1)$$

Information:

n = Number of sample members

N = Number of population members

e = Critical Value (accuracy limit 0.1)

$$\text{Sample calculation: } n = \frac{205.849}{1 + 205.849 (0,1)^2} = 99,95 = 100 \text{ (rounded off)}$$

Based on the Slovin formula used in determining the number of respondents, the research respondents obtained were 100 taxpayers.

This study used a data collection method in the form of a survey method with a questionnaire technique. Respondents' answers were then measured using a Modified Likert Scale. Modified Likert Scale is a choice of answers that are rated on a four-point scale.

The analysis technique used is multiple linear regression analysis which is used to test and obtain an overview of the effect of E-SAMSAT (X_1), taxpayer awareness (X_2), service quality (X_3), and tax sanctions (X_4) on motor vehicle taxpayer compliance (Y). The regression analysis equation model for this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \dots \dots \dots (2)$$

Information:

Y = Kepatuhan Wajib Pajak

α = Konstanta

$\beta_1, \beta_2, \beta_3, \beta_4$ = koefisien regresi

X_1 = Variabel independen, yaitu E-SAMSAT

X_2 = Variabel independen, yaitu Kesadaran Wajib Pajak

X_3 = Variabel independen, yaitu Kualitas Pelayanan

X_4 = Variabel independen, yaitu Sanksi Perpajakan

e = Standard Error

III. RESULT AND DISCUSSION

Descriptive statistical analysis is used to provide an overview or description of data seen from the mean, median, mode, standard deviation, variance, maximum value and minimum value.

Table 4. Descriptive Statistical Test Results

Variabel	N	Min.	Max.	Mean	Std. Deviation
E-SAMSAT (X_1)	100	10	19	15,91	1,694
Kesadaran Wajib Pajak (X_2)	100	10	16	12,54	1,329
Kualitas Pelayanan (X_3)	100	10	19	13,70	2,376
Sanksi Perpajakan (X_4)	100	10	16	12,96	1,780
Kepatuhan Wajib Pajak (Y)	100	12	16	13,34	1,622

Source: Data processed, 2020

Based on Table 4, things can be explained as follows. E-SAMSAT (X_1) as measured by five statement items has a minimum value of 10, a maximum value of 19 and an average value of 15.91. This average value means that the average respondent's answers to the research questionnaire tend to agree on the E-SAMSAT statement. The standard value of the E-SAMSAT variable is 1.694. This means that the standard deviation of data to the average value is 1.694.

Taxpayer Awareness (X_2) as measured by four statement items has a minimum value of 10, a maximum value of 16 and an average value of 12.54. This average value indicates that the average respondent's answers to the research questionnaire tend to agree on the Taxpayer Awareness statement. The standard deviation value of the Taxpayer Awareness variable is 1.329. This means that the standard deviation of data against the average value is 1.329.

Service Quality (X_3) as measured by five statement items has a minimum value of 10, a maximum value of 19 and an average value of 13.70. This average value indicates that the average respondent's answers to the research questionnaire tend to agree with the Service Quality statement. The standard deviation value of the Service Quality variable is 2.376. This means that the standard deviation of data against the average value is 2.376.

Tax Sanctions (X_4) as measured by four statement items have a minimum value of 10, a maximum value of 16 and an average value of 12.96. This average value indicates that the average respondent's answers to the research questionnaire tend to agree with the Tax Sanctions statement. The standard deviation value of the Tax Sanctions variable is 1.780. This means that the standard deviation of the data against the average value is

1.780.

Taxpayer Compliance (Y) as measured by four statement items has a minimum value of 12, a maximum value of 16 and an average value of 13.34. This average value shows that the average respondent's answers to the research questionnaire tend to agree with the Taxpayer Compliance statement. The standard deviation value of Taxpayer Compliance variable is 1.622. This means that the standard deviation of data against the average value is 1.622.

The normality test aims to test whether the residual variable in the regression model has a normal distribution.

Table 5. Normality Test Results

	Unstandardized Residual
N	100
<i>Kolmogorov-Smirnov</i>	1,139
<i>Asymp.sig (2-tailed)</i>	0,149

Source: Data processed, 2020

Based on Table 5.the results of the normality test show a significant value of *Asymp.Sig(2-tailed)* $0.149 > 0.050$.It can be concluded that the data used in this study are data that are normally distributed.

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent).

Table 6.Multicollinearity Test Results

Variabel	Tolerance	VIF
E-SAMSAT (X_1)	0,157	6,354
KesadaranWajibPajak (X_2)	0,127	7,886
KualitasPelayanan (X_3)	0,159	6,284
SanksiPerpajakan (X_4)	0,606	1,649

Source: Data processed, 2020

Based on Table 6., it is known that the Tolerance value of each variable is greater than 0.10.Meanwhile, the VIF value of each variable is less than 10.00.So it can be concluded that the regression does not occur multicollinearity. Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one residual to another observation.Heteroscedasticity was tested using the Glejser Test.

Table 7.Heteroscedasticity Test Results

Variabel	Sig.	Keterangan
E-SAMSAT	0.685	BebasHeteroskedastisitas
KesadaranWajibPajak	0.768	BebasHeteroskedastisitas
KualitasPelayanan	0.832	BebasHeteroskedastisitas
SanksiPerpajakan	0.801	BebasHeteroskedastisitas

Source: Data processed, 2020

Based on Table 7.Heteroscedasticity test results show that all variables have a significance value exceeding 0.05 so that the research data can be concluded free of heteroscedasticity.

Multiple linear regression analysis aims to determine the influence of the independent variables, namely E-SAMAT (X_1), taxpayer awareness (X_2), service quality (X_3), tax sanctions (X_4) on the dependent variable, namely taxpayer compliance (Y).

Table 8. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		T	Sig.
		B	Std. Error	Beta			
1	(Constant)	-2,236	1,099			-2,034	0,045
	E-SAMSAT	0,351	0,101	0,367		3,493	0,001
	KesadaranWajibPajak	0,300	0,143	0,246		2,101	0,038
	KualitasPelayanan	0,309	0,071	0,453		4,332	0,000
	SanksiPerpajakan	0,912	0,225	0,217		4,057	0,000

Source: Data processed, 2020

Based on the results of multiple linear regression analysis as presented in Table 8, the structural equation is as follows:

$$Y = -2,236 + 0,351X_1 + 0,300X_2 + 0,309X_3 + 0,912X_4 + e$$

A constant value of -2.236 indicates that if the E-SAMSAT variable, Taxpayer Awareness, Service Quality and Tax Sanctions are equal to zero, then the Taxpayer Compliance value (Y) is negative 2.236 units.

The value of the β_1 coefficient on E-SAMSAT (X1) of 0.351 has a positive relationship on Taxpayer Compliance. This means that if E-SAMSAT (X1) increases, there will be an increase in Taxpayer Compliance (Y) by 0.351 units, assuming other independent variables are considered constant.

The value of the β_2 coefficient on Taxpayer Awareness (X2) of 0.300 has a positive relationship on Taxpayer Compliance. This means that if Taxpayer Awareness (X2) increases, there will be an increase in Taxpayer Compliance (Y) by 0.300 units, assuming other independent variables are considered constant.

The value of the β_3 coefficient on Service Quality (X3) of 0.309 has a positive relationship on Taxpayer Compliance. This means that if Service Quality (X3) increases, there will be an increase in Taxpayer Compliance (Y) by 0.309 units, assuming other independent variables are considered constant.

The value of the β_4 coefficient on Tax Sanctions (X4) of 0.912 has a positive relationship on Taxpayer Compliance. This means that if the Tax Sanctions (X4) increase, there will be an increase in Taxpayer Compliance (Y) by 0.912 units, assuming other independent variables are considered constant.

Table 9. Model Feasibility Test Results (F Test)

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	217.441	4	54,360	120.102	0,000 ^b
Residual	42.999	95	0,453		
Total	260.440	99			

Source: Data processed, 2020

Based on the table, the significant level used is 0.05. The significant value of F or p-value is 0,000 which indicates that the value is less than 0.05. This shows that the model is able to predict research phenomena.

Table 10. Determination Coefficient Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,914 ^a	0,835	0,828	0,673

Source: Data processed, 2020

Based on Table 10, it can be seen that the Adjusted R Square is 0.828 which means that 82.8 percent of Taxpayer Compliance is influenced by E-SAMSAT, Taxpayer Awareness, Service Quality and Tax Sanctions. The remaining 17.2 percent is influenced by other variables that are not included in the model.

Hypothesis testing (t test) aims to measure how much influence an independent variable has individually in explaining the variation of the dependent variable (Ghozali, 2016: 97). If there is a p-value smaller than the significance level of α with $\alpha = 0.05$, the research hypothesis is accepted and the independent variable has a significant effect on the dependent variable.

Table 11. Hypothesis Test (t test)

Model		Unstandardized Coefficients		Standardized Coefficients		T	Sig.
		B	Std. Error	Beta			
1	(Constant)	-2,236	1,099			-2,034	0,045
	E-SAMSAT	0,351	0,101	0,367		3,493	0,001
	KesadaranWajibPajak	0,300	0,143	0,246		2,101	0,038
	KualitasPelayanan	0,309	0,071	0,453		4,332	0,000
	SanksiPerpajakan	0,912	0,225	0,217		4,057	0,000

Source: Data processed, 2020

The first hypothesis (H1) states that E-SAMSAT has a positive effect on motor vehicle taxpayer compliance. After testing, the test results show that the regression coefficient value of the E-SAMSAT variable is 0.351. The significance value of E-SAMSAT is 0.001 < 0.05, which means that the t value is significant so that H1 which states that E-SAMSAT has a positive effect on motor vehicle taxpayer compliance can be accepted. The results of this study support the Theory Technology Acceptance Model which is relevant for explaining taxpayer behavior related to the attitude of technology users so that the technology can be accepted. Attitudes and behavior of E-SAMSAT users are highly dependent on the factors of ease of use (easy of use) and usefulness (usefulness). The benefits and ease of using E-SAMSAT can make taxpayers accept this technology, so as to increase taxpayer compliance in fulfilling their tax obligations. The results of this study are in line with

research conducted by Wardani&Juliansya (2018), and Winasari (2020) which states that the E-SAMSAT program has a positive effect on motor vehicle taxpayer compliance.

The second hypothesis (H2) states that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance. After testing, the test results show that the regression coefficient value of the taxpayer awareness variable is 0.300. The significance value of taxpayer awareness is $0.038 < 0.05$, which means that the t value is significant so that H2 which states that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance can be accepted. The results of this study support Theory of Planned Behavior. Before taxpayers carry out their obligations, they have confidence about the results that will be obtained from this behavior (behavioral belief). Taxpayers are aware that behavior violating tax provisions will have an impact on the imposition of tax sanctions which can burden them. The results of this study are in line with research conducted by Susanti&Setiawan (2019), Dewi&Setiawan (2016), Nirajenani& Lely (2018), Winasari (2020) which states that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

The third hypothesis (H3) states that service quality has a positive effect on motor vehicle taxpayer compliance. After testing, the test results show that the regression coefficient value of the service quality variable is 0.309. The significance value of service quality is $0.000 < 0.05$, which means that the t value is significant so that H3 which states that service quality has a positive effect on motor vehicle taxpayer compliance can be accepted. The results of this study support Theory of Planned Behavior. Compliance will increase along with the increase in tax office services. Fiskus that provides the best service, is able to properly explain tax mechanisms and procedures to taxpayers can motivate taxpayers to choose tax-compliant behavior (normative belief). This shows that the better the services provided by the tax authorities, the better the taxpayer compliance in fulfilling their tax obligations. The results of this study are in line with research conducted by Nirajenani& Lely (2018), Widnyani&Suardana (2016), and Rusmayani&Supadmi (2017) which state that service quality has a positive effect on taxpayer compliance.

The fourth hypothesis (H4) states that taxation sanctions have a positive effect on motor vehicle taxpayer compliance. After testing, the test results show that the regression coefficient value of the tax sanctions variable is 0.912. The significant value of tax sanctions is $0.000 < 0.05$, which means that the t value is significant so that H4 which states that taxation sanctions have a positive effect on motor vehicle taxpayer compliance can be accepted. The results of this study support Theory of Planned Behavior. In this case, tax sanctions are related to normative belief and control belief. Firm tax sanctions are used to encourage taxpayers to fulfill their tax obligations, so that the tax revenue target can be met (normative belief). Giving strict sanctions against violators of taxation rules will make taxpayers think twice about committing fraudulent acts, so that taxpayers will choose the behavior to comply with taxation provisions (control belief). This research is in line with research conducted by Rusmayani&Supadmi (2017), Dewi&Jati (2018), Nirajenani& Lely (2018), and Winasari (2020) which state that tax sanctions have a positive effect on motor vehicle taxpayer compliance.

IV. CONCLUSION

E-SAMSAT has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency. The more effective the implementation of E-SAMSAT the higher the level of taxpayer compliance. Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency. The higher the level of taxpayer awareness, the higher the taxpayer compliance in fulfilling their tax obligations. Service quality has a positive effect on motor vehicle taxpayer compliance in Karangasem Regency. The better the quality of service provided by tax collectors in serving taxpayers, the higher the taxpayer compliance in fulfilling the obligation to pay motor vehicle taxes. Tax sanctions have a positive effect on motor vehicle taxpayer compliance in Karangasem Regency. The firmer the application of tax sanctions, the higher the level of taxpayer compliance. Researchers suggest that tax collectors should increase reliability and be able to provide information needed by taxpayers in a friendly and clear manner. In addition, it is hoped that further researchers can add other variables that can affect motor vehicle taxpayer compliance such as tax bleaching and motor vehicle name transfer duties.

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