

Taxation Knowledge, Quality of Service, Compliance Fees, and E-OAS (One-Stop Administration Services) on Taxpayer Compliance (Empirical Study on Vehicle Tax)

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ABSTRACT : This study aims to determine the effect of tax knowledge, service quality, compliance fee, and e-OAS on vehicle taxpayer compliance registered at the Joint Office of OAS (One-Stop Administration Services) Gianyar. The test was carried out by using the partial least square analysis technique with the SmartPLS 3.2.8 data processor. The sampling technique in this study using convenience sampling technique with the number of respondents are 100 taxpayers. The data collection method was carried out by distributing questionnaires. The test results show that tax knowledge, service quality, and e-OAS have a positive and significant effect on vehicle taxpayer compliance, while compliance fees have a negative and significant effect on vehicle taxpayer compliance.

KEYWORDS: *Taxpayer compliance, tax knowledge, service quality, compliance fees, e-OAS*

I. INTRODUCTION

Indonesia is a country with funding sources, one of which comes from taxes. Compliance with the tax sector is something that is often discussed, therefore the government continues to seek ways to increase the efficiency of tax revenue (Alm, 2019). Moreover, revenue from the tax sector is the main source of state revenue which has a very important role in financing the country's development (Ramadanty, 2020). Susanti (2018) stated that taxpayer compliance is an important issue in realizing tax revenue so that it is on target. If the public is increasingly aware of and obedient to tax regulations, it will certainly have an impact on increasing domestic tax revenue. The greater the amount of tax received, the more profitable it is for the country. The potential and advantages of motor vehicle tax are indicated by their capacity in terms of a large number of motorized vehicles. The number of motorized vehicles that continues to increase every year in Gianyar Regency should be able to increase tax revenue from this sector. The target of motor vehicle tax revenue is increasing, but the number of vehicles that still have tax arrears is still increasing every year. The number of vehicles that have tax arrears and the percentage of tax arrears has always increased from 2015 to 2019. This is an indication that motor vehicle taxpayer compliance is decreasing. The Bali Regional Revenue Agency stated that the amount of vehicle tax receivables in Bali, especially in Gianyar Regency, is quite large. The realization of the amount of tax revenue still needs to be increased when compared with the target that has been set.

Kasim et al (2018) said that, tax compliance is when a taxpayer has the willingness to fulfill his tax obligations following the applicable regulations without the need for examination, thorough investigation, warning or threat, in the application of both legal and administrative sanctions. Taxpayer compliance is a major problem that can hinder state revenue and becomes one of the toughest problems for the government to boost the level of tax compliance (Yunianti et al., 2019). Nirajenani dan Merkusiwati (2018) stated that taxpayer compliance can be influenced by two types of factors, namely internal factors, and external factors. Internal factors are factors that come from taxpayers themselves and are related to individual characteristics that trigger them in carrying out their tax obligations. In contrast to internal factors, external factors are factors that come from outside the taxpayer, such as the situation and environment around the taxpayer

One of the internal factors that can increase taxpayer compliance in fulfilling tax obligations is knowledge of taxes. Without knowledge, taxpayers will experience difficulties in registering, filling out forms, paying and reporting their tax obligations (Putra & Jati, 2017). The low compliance of taxpayers in paying their tax obligations is because the public does not know in detail or detail about taxation, especially motor vehicle tax. They only know in general terms, so their tax knowledge is still lacking. The low knowledge of taxation also makes the public not sufficiently obedient to tax laws and regional regulations that have been issued by the government (Tresnalyani & Jati, 2018). Tax knowledge has an important role in determining the level of taxpayer compliance because a higher understanding of tax knowledge is directly related to the taxpayer's

awareness to comply with the provisions regarding taxation. (Situmorang, 2019). Fuad & Khusfiah (2019) states that an understanding of the meaning and benefits of taxes can increase the compliance of taxpayers. Wardani & Rumiya (2017) found that tax knowledge does not have a significant effect on taxpayer compliance.

External factors that can affect taxpayer compliance to fulfill their obligations are the quality of services provided by the taxation agency. Quality is a measure of the overall assessment of the level of good service, therefore the quality of tax services includes the provision of all the best services for maximum satisfaction of taxpayers in their tax compliance efforts. If when carrying out their tax obligations, the taxpayer gets good service, then this can encourage the taxpayer's intention to pay his taxes according to existing procedures. Several studies have found that service quality can influence motor vehicle taxpayer compliance positively and significantly (Ardy et al., 2018; Febriyanti & Setiawan, 2017; Wardani & Juliansya, 2018). Suari et al., (2019) found that service quality does not affect taxpayer compliance.

Another external factor that affects taxpayer compliance is the fee of compliance. Compliance fees are fees other than tax burdens that need to be incurred by taxpayers in the process of fulfilling their tax obligations. Taxpayers expect that the fees that need to be incurred can be as minimal as possible in making tax payments. If the compliance fees incurred are relatively large, the taxpayer will experience difficulties in complying with their tax obligations (Tresnalyani & Jati, 2018). This could make taxpayers reluctant to pay taxes. Research related to the compliance fee factor states that taxpayer compliance is negatively and significantly affected by the compliance fee (Suchyani & Sukartha, 2017). This means that the greater the amount of compliance fees, it will have an impact on decreasing taxpayer compliance. Otherwise, Indriyani & Askandar (2018) found that the cost of compliance has a positive effect on taxpayer compliance.

The government is trying to make tax collection more efficient by launching a program *electronic* One-Stop Administration Services (*e-OAS*) for online motor vehicle tax payments. (Susanti, 2018). Wardani dan Juliansya (2018) shows that the better the e-OAS program, the higher the compliance of motor vehicle taxpayers because e-OAS is a program to improve the quality of the service system and facilitate the service system using electronic devices (ATMs). The easier the procedure for paying motor vehicle taxes, the more compliance with motor vehicle tax payments will be (Surjanti et al., 2018). Susanti (2018) found that the application of e-OAS has no effect on motor vehicle taxpayer compliance. Based on the description above, the hypothesis proposed in this study are as follows.

- H1: Knowledge of taxation has a positive effect on vehicle taxpayer compliance.
- H2: Service quality has a positive effect on vehicle taxpayer compliance.
- H3: Compliance fees have a negative effect on vehicle taxpayer compliance.
- H4: The implementation of e-OAS has a positive effect on vehicle taxpayer compliance.

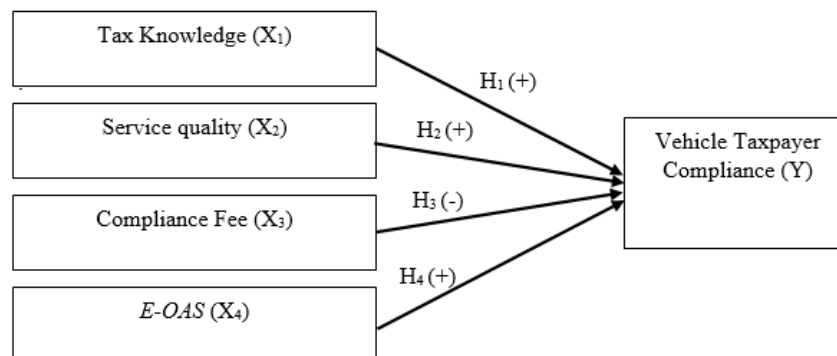


Fig. 1 Conceptual framework

II. RESEARCH METHODS

3.1 Research Design

This research was conducted at the OAS Gianyar Office. The population chosen in this study were motor vehicle taxpayers who were registered at the OAS Gianyar Office. The method of determining the sample in this study was carried out using convenience sampling method. Through sample calculations using the Slovin formula, the number of samples used in this study were 100 samples of motor vehicle taxpayers registered at the Gianyar OAS Office in 2019. The data collection method used in this study was a questionnaire. The sample used in this study were respondents who met the criteria, including motor vehicle taxpayers who were registered and classified as effective at OAS Gianyar and using the e-OAS system.

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III. RESULTS AND DISCUSSION

Table 1. Results of the Direct Effect Test (Path Coefficient)

Variable	Original Sample (O)	T Statistics	P Values
$(X_1) \rightarrow (Y)$	0.312	2.986	0.003
$(X_2) \rightarrow (Y)$	0.266	2.408	0.016
$(X_3) \rightarrow (Y)$	-0.173	2.765	0.006
$(X_4) \rightarrow (Y)$	0.251	2.514	0.012

Tax Knowledge on Motor Vehicle Taxpayer Compliance

Testing of the first hypothesis shows that there is a direct effect of tax knowledge on motor vehicle taxpayer compliance with an original sample value of 0.312 and a t-statistic value of 2.986 > t-table 1.96 and a p-value of 0.003 < 0.05. Original sample which is positive means that tax knowledge has a positive effect on motor vehicle taxpayer compliance. The positive influence means that the better the taxpayer's knowledge of taxation will increase the compliance of motor vehicle taxpayers. Based on attribution theory, taxation knowledge is one of the internal factors that can influence a person's behavior. Tax knowledge is a basic understanding for taxpayers about the correct tax laws, laws, and procedures. Taxpayers who have good tax knowledge will make taxpayers not hesitate to pay their taxes because they already know the basis of their actions to pay taxes. The higher the knowledge possessed by the taxpayer, the more obedient and obedient the taxpayer will be to pay motor vehicle taxes. This is supported by Fuad & Khusfiyah, 2019; Oladipupo & Obazee, 2016; dan Putra & Jati, 2017)

Service Quality on Motor Vehicle Taxpayer Compliance

The test on the second hypothesis shows that there is a direct effect of service quality on motor vehicle taxpayer compliance with the original sample value of 0.266 and a t-statistic value of 2.408 > t-table 1.96 and a p-value of 0.016 < 0.05. Original sample which is positive means that service quality has a positive effect on motor vehicle taxpayer compliance. The existence of a positive influence means that the better the quality of service provided by tax officers, it will increase motor vehicle taxpayer compliance. Based on attribution theory, service quality is one of the external factors that can influence a person's behavior, especially taxpayers. Attribution theory discusses understanding the causes of a person's behavior which will later form an impression. Services that occur through the interaction between taxpayers and tax officers and the facilities that exist when taxpayers pay taxes will form an impression. Taxpayers will consider the service quality when the tax officer gives a good and friendly impression, is respectful, and maintains courtesy towards the taxpayer and the availability of comfortable facilities. If the taxpayer already feels that the services provided are of quality, it will have an impact on increasing taxpayer compliance. Good quality tax service is one way to increase taxpayer compliance in paying tax obligations. Service occurs through human interaction, contact between customer service and employees during service will determine the level of service quality delivered to customers. Several previous studies also support the results of this study which states that service quality has a positive and significant effect on motor vehicle taxpayer compliance (Agustin & Putra, 2019; Nirajenani & Merkusiwati, 2018; Yuniati et al., 2019).

Compliance fee on Motor Vehicle Taxpayer Compliance

Testing of the third hypothesis shows that there is a direct effect of compliance fees on motor vehicle taxpayer compliance with the original sample value of -0.173 and a t-statistic value of 2.765 > t-table 1.96 and a p-value of 0.006 < 0.05. Original sample which is negative means that compliance fees have a negative effect on motor vehicle taxpayer compliance. The existence of a negative influence means that the higher the compliance fees that must be borne by the taxpayer, will reduce the compliance of motor vehicle taxpayers. In line with attribution theory, the fee of compliance is one of the external factors that can influence a person's behavior, especially taxpayers. The greater the fee of compliance in paying taxes, it will tend to make taxpayers reluctant to pay taxes because the greater the burden that must be incurred. Vice versa, the fewer compliance fees, it will motivate taxpayers to carry out their tax obligations. Compliance fees incurred by taxpayers to fulfill tax obligations are expected to be minimal because taxpayers have tried to fulfill tax obligations following statutory provisions. If the fee of compliance incurred is greater than the taxpayer's expectations, there will be a potential for non-compliance in the taxpayer to meet tax obligations. The existence of fees in the form of time spent by taxpayers to pay taxes can also cause reluctance to pay taxes. Adhiambo & Theuri (2019), Tresnalyani & Jati (2018) also found that the fee of compliance has a negative and significant effect on taxpayer compliance

E-OAS on Motor Vehicle Taxpayer Compliance

Testing of the fourth hypothesis shows a direct effect of the application of e-OAS on motor vehicle taxpayer compliance with an original sample value of 0.251 and a t-statistic value of 2.514 > t-table 1.96 and a p-value of 0.012 < 0.05. . Original sample which is positive means that the application of e-OAS has a positive effect on motor vehicle taxpayer compliance. The existence of a positive influence means that the better the implementation of e-OAS, it will increase motor vehicle taxpayer compliance. Based on the Technology Acceptance Model theory, a system can be accepted if someone believes that the system provides convenience and usability. The application of e-OAS can help make it easier for taxpayers to pay motor vehicle taxes because the process is faster and more effective. Besides, making motor vehicle tax payments with e-OAS can also avoid extortion so that taxpayer transactions become safer so that taxpayer compliance increases to pay motor vehicle taxes. The effect of this research is also in line with the realization of presidential regulation number 5 of 2015 which states that improving office services with OAS can be done by establishing e-OAS services, to increase motor vehicle taxpayer compliance. The benefits obtained by implementing e-OAS will encourage taxpayers to pay taxes with e-OAS. Paying taxes through an online system will certainly streamline the motor vehicle tax payment process, thereby increasing taxpayer compliance. This is also supported by several previous studies which found that the application of e-OAS has a positive and significant effect on motor vehicle taxpayer compliance (Rachma, 2018; Wardani & Juliansya, 2018; Winasari, 2020).

IV. CONCLUSION

Tax knowledge has a positive and significant effect on motor vehicle taxpayer compliance. This means that the higher or better the tax knowledge possessed by the taxpayer, the higher the taxpayer compliance in paying motor vehicle taxes. Service quality has a positive and significant effect on motor vehicle taxpayer compliance. This means that the better the quality of service provided by tax officers, the higher the compliance of taxpayers in paying motor vehicle taxes. Compliance fees have a negative and significant effect on motor vehicle taxpayer compliance. This means that the higher the compliance fees that must be incurred by taxpayers, the lower the compliance of taxpayers in paying motorized vehicle taxes. The application of e-OAS has a positive and significant effect on motor vehicle taxpayer compliance. This means that the better the implementation of e-OAS, the higher the compliance of taxpayers in paying motor vehicle taxes.

Tax knowledge has a significant effect on motor vehicle taxpayer compliance so that the government through OAS office officers is expected to be more active in disseminating tax regulations and the importance of paying taxes to foster taxpayer awareness and taxpayer compliance. The government/tax authorities should provide comfortable facilities at the OAS office and always provide good services to taxpayers. It is hoped that the government/tax authorities will always update the features of the e-OAS system to make it more effective and efficient, considering that the online tax payment system will greatly facilitate taxpayers. The next researcher can replicate this research by adding research variables and expanding the scope or location of the research to better represent the real situation.

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