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The Effect of Modernization of Administrative Systems, Fiscus Services, and Level of Understanding on Motor Vehicle Tax Compliance Integrated Service Unit Samsat Denpasar

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ABSTRACT: Regional taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive in nature based on the law without receiving direct compensation and are used for regional needs for the greatest prosperity of the people. This statement raises public participation and awareness to pay taxes which is very necessary in order to increase state revenues from the tax sector. This study aims to analyze the effect of system modernization, tax service services, and understanding simultaneously and partially on vehicle tax compliance. The number of samples is 100 respondents. The data analysis technique used is multiple linear regression analysis. The results of the study indicate that the modernization of the administrative system, tax service services, and understanding of taxation have a significant positive effect on motor vehicle taxpayer compliance. By looking at the results of this research, it is hoped that the government will maximize the modernization of systems, services and understanding of taxpayers to maximize motor vehicle taxes.

KEYWORDS: *Modernization of the administrative system, Fiscal Services, understanding of taxation, and tax compliance*

I. INTRODUCTION

Regional taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive under the law without receiving direct compensation and are used for regional needs for the greatest prosperity of the people (Mardiasmo, 2011:12). Participation and awareness of the public to pay taxes is very necessary in order to increase state revenues from the tax sector. The government needs funds to finance regional expenditures which are getting bigger and bigger.

Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, states that the meaning of Motor Vehicle Tax is a tax on ownership and/or control of motorized vehicles. Furthermore, the agency that handles the payment of Motor Vehicle Tax is the Regional Revenue Service (DISPENDA) through the Joint Office of the Manunggal Administration System Under One Roof (SAMSAT) which is a collaboration of three related agencies, namely the Bali Provincial , Police and Insurance Services. According to Fatimah and Wardani (2017) the development of motorized vehicles is always increasing every year so that it can be used to increase local revenue sources. Therefore, taxpayer compliance in paying taxes on motorized vehicles is important in increasing the contribution of regional development through local revenue

The potential for motorized tax payments is a method that the government has to predict how likely it is that the nominal tax will be received from taxpayers as a whole (Wardani and Wati 2018). Potential tax payments can also indicate the large number of taxpayers in the Technical Implementation Unit (UPT) of a particular Samsat. The following table 1.1 is the potential for payment of motor vehicle tax in Bali Province, as of January 2021.

Tabel 1 1 Potential for payment of motor vehicle tax in Bali Province, as of January 2021

No	UPT	Potensi PKB (Dalam Rupiah)
1	UPT Samsat Denpasar	21.973.743.550,00
2	UPT Samsat Badung	14.021.911.100,00
3	UPT Samsat Klungkung	2.007.980.900,00
4	UPT Samsat Gianyar	6.799.198.650,00
5	UPT Samsat Tabanan	5.881.623.400,00

6	UPT Samsat Bangli	1.848.282.450,00
7	UPT Samsat Karangasem	3.569.761.700,00
8	UPT Samsat Jembrana	2.577.757.000,00
9	UPT Samsat Buleleng	5.681.980.400,00

Sumber : DISPENDA Provinsi Bali(2021)

Table 1.1 illustrates the highest potential for vehicle tax payers, which is 21 billion rupiah, namely at UPT Samsat Denpasar. The lowest potential for motorized vehicle taxpayers is found in the UPT Samsat Bangli Regency in the range of 1 billion rupiah. Potential is an estimate or estimate from the government in order to find out the amount of tax that will be received in the current year. The potential tax is calculated by calculating the total amount of vehicle tax costs in each UPT. The high tax potential at UPT Samsat Denpasar can be used as a place to measure the behavior of taxpayers in fulfilling their tax obligations. This is one of the reasons why UPT Samsat Denpasar is used as a research location.

The problem of taxpayer compliance is an important issue in various regions. This problem occurs in developed areas as well as in areas that are still developing, non-compliant taxpayers will create a desire to take tax evasion, evasion and neglect. Taxpayer compliance can be seen by looking at the number of vehicles juxtaposed with the amount paying taxes. The following is the compliance value of Regency/City motor vehicle taxpayers in the Province of Bali.

Tabel 1 2 Regency/City motor vehicle tax payment compliance in Bali Province, 2019

Nno	Satwil / Samsat	Jumlah kendaraan	Membayar
1	Denpasar	1.378.418	796.386
2	Badung	911.974	525.482
3	Gianyar	487.754	264.495
4	Buleleng	460.130	247.246
5	Tabanan	441.672	236.493
6	Karangasem	213.399	137.320
7	Jembrana	247.663	115.887
8	Klungkung	173.920	82.480
9	Bangli	127.391	67.249

Sumber : DISPENDA Provinsi Bali(2021)

Table 1.2 shows that those who pay the highest vehicle tax are UPT Samsat Denpasar with 796,386 vehicles. The high payment was also supported by the number of vehicles recorded at the UPT Samsat Denpasar, which was 1,378,418 vehicles. The lowest level of motor vehicle tax payments is at UPT Samsat Bangli of 127,391 vehicles. This strengthens that the Denpasar Samsat UPT is more relevant as a research location on taxpayer compliance

Tax compliance is a theoretical measure by taking into account three types of compliance, namely payment compliance, storage, and reporting compliance (Magutu et al 2010). Motor vehicle compliance can be related to the attitude of the taxpayer, basically attribution theory is relevant to explain the factors that affect taxpayers. Attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally (Robbins and Judge, 2008:32). Taxpayer compliance can be measured by understanding all provisions of tax laws and regulations, filling out forms completely and clearly, calculating the amount of tax owed correctly, paying and reporting taxes owed on time. Tax knowledge owned by taxpayers is expected to increase taxpayer compliance (Siregar et al 2012).

Attribution theory states that when individuals observe a person's behavior, the individual seeks to determine whether the behavior is caused internally or externally (Robbins and Judge, 2008: 32). This theory is relevant to explain the behavior of a person in fulfilling his tax obligations caused by two factors, namely internal and external factors that can affect the level of taxpayer compliance. In this study, external factors that influence taxpayers to carry out their tax obligations are the modernization of the administrative system and tax service services. The internal factor of the taxpayer carrying out his tax obligations is the understanding of taxation.

II.   LITERATURE REVIEW AND RESEARCHHYPOTHESIS

The development of tax administration is currently more focused on the needs of taxpayers, because they feel that they are above what the tax authorities need, so it is only natural that they demand the best possible services from tax officials (Saad, 2014). The quality of tax services can also threaten taxpayer compliance because taxpayers will demand maximum tax services if they have paid taxes properly. Local governments have made efforts to support modernizing tax administration by creating an e-samsat mechanism and creating a non-cash payment program to make it easier for taxpayers

Fast, friendly service and the existence of legal certainty in fulfilling tax obligations are highly coveted by taxpayers. The five dimensions of the tax service quality are (1) reliability, namely the ability to carry out processes appropriately and reliably in local tax services, (2) assurance, namely the knowledge and courtesy of employee compensation as well as the ability of the organization and its employees to generate trust and confidence in local taxes, (3) responsiveness, namely the willingness to help and provide services quickly to customers, (4) empathy, namely personal care or attention given by the organization to its customers, and (5) tangibles, namely physical appearance, equipment, personnel and communication media (Purnaditya and Rohman 2015).

Taxpayers who do not understand tax regulations clearly will tend to become non-compliant taxpayers. This is the basis for an estimate that taxpayers' understanding of tax regulations affects taxpayer compliance in reporting and paying tax values. The high taxpayer compliance is due to good knowledge of taxation, thereby reducing the potential for tax evasion. This is in line with (Richardson 2006: 91) who conducted a study of 45 countries in the world, it is known that education in general has a negative relationship with tax evasion, where the tendency to avoid taxes will decrease with a better level of education. To realize voluntary compliance, taxpayers need to be given regular socialization to increase taxpayer knowledge (Purnaditya and Rohman 2015). The problems of tax knowledge faced by local taxpayers are generally related to the time of maturity, the fees to be paid, and the payment mechanism.

Based on the description of the background above, this research was carried out again to find out how the effect of modernization of the administrative system, tax service services, and level of understanding on the compliance of motorized vehicle taxpayers at UPT Samsat Denpasar.

With the description above, the following hypothesis can be made:

H1: The modernization of the tax administration system has a positive effect on the compliance of motorized vehicle taxpayers at UPT Samsat Denpasar.

H2: Fiscal services have a positive effect on the compliance of motorized vehicle taxpayers at UPT Samsat Denpasar.

H3 : The level of understanding of taxpayers has a positive effect on mandatory compliance with motorized vehicles at UPT Samsat Denpasar.

III.   METHODS

The location in this study was taken at the Denpasar Samsat UPT Office on Cok Agung Tresna Street No.1 Renon, Panjer, Kec. South Denpasar, Denpasar City.

The object of this research is the modernization of the tax administration system, the service of the tax authorities and the understanding of taxpayers on the level of compliance of the next UPT samsat Denpasar motor vehicle taxpayer.

The dependent variable (dependent variable) is a variable that is influenced by the independent variable (Sugiyono, 2017:81). The dependent variable in this study is the level of motor vehicle taxpayer compliance (Y).

The independent variable (X) is a variable that affects or is the cause of the emergence of the independent variable (Sugiyono, 2017:81). The independent variables in the Modernization of the Tax Administration System (X1), Fiscal Services (X2) and Taxpayer Understanding (X3)

Data based on its nature is divided into quantitative data and qualitative data (Sugiyono, 2017). The type of data used in this study is quantitative data.

1) Quantitative data is data in the form of numbers that can be calculated with units of calculation (Sugiyono, 2017:10). Quantitative data used in this study are data from questionnaires that have been quantified and the number of motorized vehicle taxpayers at UPT Samsat Denpasar.

2) Qualitative data, namely data in the form of explanations or descriptions (Sugiyono, 2017:10). Qualitative data used in this study is data regarding the identity of the respondent such as the respondent's occupation and education

Methods Primary data collection was conducted by survey method using a questionnaire (questionnaire). A number of questions were asked to respondents and then asked to answer according to their opinion.

The first analysis begins with testing the validity and reliability of the instrument. Furthermore, descriptive statistics were carried out, as well as classical assumption tests consisting of normality test, multicollinearity test, and heteroscedasticity test. Hypothesis testing is done by multiple linear regression analysis, coefficient of determination test (R2), F test (feasibility of the model), and statistical tests..

IV.   RESULT ANDDISCUSSION
Hipotesis Result (Uji Wald)
Tabel 4. 1Hasil ujihipotesis (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,896	1,907		3,092	,003
X1	,274	,106	,246	2,649	,042
X2	,298	,118	,262	2,687	,035
X3	,416	,090	,448	4,622	,000

Sumber: *Lampiran 9*

B1) System modernization on taxpayer compliance
The results of the t-statistical test of the system modernization variable have a coefficient value of 0.274 and a significance value of 0.042 which is smaller than 0.05 (0.042 <0.05). Thus, it can be concluded that the modernization of the system has a positive and significant effect on taxpayer compliance. Therefore H1 is accepted.
2) Fiscal Service on Taxpayer Compliance
The results of the T statistical test for the Fiscal Service variable have a coefficient value of 0.298 and a significance value of 0.035 which is smaller than 0.05 (0.035 <0.05). Thus, it can be concluded that the Fiscus Service on Taxpayer Compliance is positive and significant on Taxpayer Compliance. Therefore H2 is accepted.
3) Level of understanding on Taxpayer Compliance
The results of the T statistical test of the level of understanding variable have a coefficient value of 0.416 and a significance value of 0.000 which is smaller than 0.05 (0.000 <0.05). Thus, it can be concluded that the level of understanding of Taxes has a positive and significant effect on Taxpayer Compliance. Therefore H3 is accepted..

V.   CONCLUSION
Based on the data analysis and discussion that has been carried out, the following conclusions can be drawn:
1) The modernization of the taxation system has a significant effect on the compliance of motorized vehicle taxpayers at the Denpasar SAMSAT office
2) The tax authority service has a significant effect on the compliance of motorized vehicle taxpayers at the Denpasar SAMSAT office
3) The level of understanding of taxation has a significant effect on the compliance of motorized vehicle taxpayers at the Denpasar SAMSAT office.

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