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The Effect of Progressive Tax, Tax Socialization and Quality of Tax Officer Services on Motor Vehicle Taxpayer Compliance

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ABSTRACT : Vehicle Tax is one of the potential sources of local revenue. Improving taxpayer compliance in fulfilling their tax obligations, namely by imposing progressive taxes, conducting tax socialization and improving the quality of tax officer services. The purpose of this study is to determine the effect of progressive tax, tax socialization, and the quality of tax officer services on motor vehicle tax compliance. This study uses quantitative data types. The data analysis technique used is multiple regression analysis, to test the validity of the data in this study using validity and reliability tests, while to ensure that the regression model obtained is the best model, the researchers tested the classical assumptions and then tested the data again with multiple linear regression analysis. Based on the results of data processing, the results obtained from this study are progressive tax, tax socialization and service quality of the tax officer partially positive and significant.

Keywords: Progressive tax, tax socialization, quality of tax officer services, taxpayer compliance

I. INTRODUCTION

Regional autonomy gives regions greater authority to regulate and manage their own households. The granting of regional autonomy is intended to increase regional independence, one of which is realized by taking into account the potential to reduce fiscal dependence on the central government (Mahaputri & Noviyari, 2016). Regional independence is related to the ability of the region to meet government financing needs, and development through Regional Original Revenue. Regional taxes and regional levies are relevant sources of regional original income to finance regional government and development in realizing real, dynamic, harmonious and responsible regional autonomy (Cintya Wijayanti et al., 2018). Vehicle Tax is one of the potential sources of local revenue. In this case, the regional government, namely the Regional Revenue Agency, is very interested in paying attention to the rapidly growing number of motorized vehicles in each region. The role of motor vehicle taxes as part of local taxes is so important for local revenue, making the government continue to strive to maximize tax revenues. This research is focused on one type of Regional Tax, namely Motor Vehicle Tax. The agency that handles motor vehicle tax is the Regional Revenue Agency through the Joint Office of the One-stop Administrative System (SAMSAT). Motor vehicle taxpayers at the Karangasem Technical Service Unit (UPT) are 67.99 percent, which is the lowest average taxpayer compliance between 2019 and 2020 compared to other technical service units in Bali Province. Looking at these data, it can be concluded that the percentage of taxpayer compliance does not reach 100 percent, this indicates a lack of motor vehicle taxpayer compliance. The average compliance of motor vehicle taxpayers in Karangasem Regency from 2016 to 2021 does not reach 100 percent, this indicates a lack of compliance with motorized vehicle taxpayers. The basis for the imposition of taxes on motorized vehicles is regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Levies on the basis of the authority of the Minister of Home Affairs who imposes a progressive tax policy on motorized vehicles where the purpose of the policy is directed at reducing the level of congestion in urban areas. Research by Wijaya (2020) and Murthi et al., (2018) states that progressive tax has a positive effect on taxpayer compliance levels, while the results of research by Selani et al (2021) state that progressive tax has no effect on taxpayer compliance levels.

Socialization through various media and various tax seminars conducted by the Regional Revenue Agency is expected to bring a moral message to the importance of taxes for the state and not only to increase the knowledge of taxpayers about the new tax regulations, but it is also expected to increase the compliance of taxpayers so that automatically tax revenues will also increase in accordance with the set revenue targets (Adiyati, 2009:3). Research by Suarjana et al., (2020), Putri and Septriana (2020) and Adhani (2021) which states that tax socialization has a positive effect on taxpayer compliance levels, in contrast to the results of

research by Safitri and Silalahi (2020) and Agita (2020) which state socialization taxation does not affect the level of taxpayer compliance.

Taxpayer compliance in carrying out tax obligations is also influenced by the good quality of tax officer services. According to Aryantha (2017) in paying taxes, taxpayers need good service, clear information and do not complicate the payment process. Service quality is a process of helping others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success. Research by Suarjana et al., (2020) and Adhani (2021) which states that service quality has a positive effect on taxpayer compliance levels, in contrast to the results of research by Safitri and Silalahi (2020) and Agita (2020) which state that it has no effect on taxpayer compliance levels.

II. CONCEPTUAL MODEL AND HYPOTHESIS

Based on Attribution Theory, progressive tax is an internal cause that can affect taxpayer compliance. By increasing the compliance of external factors, it will increase the internal factors. Progressive tax is determined by the government to be assigned to taxpayers based on the tax object. The application of progressive taxes is implemented with the aim of reducing congestion and reducing the number of motorized vehicles in Bali Province, especially in Karangasem Regency. With progressive rates, the more taxpayers own a vehicle, the greater the tax they must pay. In accordance with the research of Wijaya (2020) and Murthi et al., (2018) which concluded that tax rates affect taxpayer compliance.

H₁: Progressive tax has a positive effect on taxpayer compliance in paying motor vehicle taxes.

Tax socialization from tax officials is highly expected by taxpayers. Winerungan (2013) states that the lack of socialization may have an impact on the low level of public knowledge about taxes which causes low public awareness to report and pay taxes which in turn may lead to low levels of taxpayer compliance. A person in determining the level of compliance can be influenced by external factors, that is factors from outside the taxpayer, such as the situation and the surrounding environment, which in this case is the socialization of taxation provided by the Karangasem Joint SAMSAT Office. This intention arises from within the taxpayer which can be a factor that determines a person's behavior. This is similar to the results found by Wijayanthi and Sukartha (2018), and Wardani and Wati (2018) that tax socialization has a positive and significant effect on taxpayer compliance.

H₂: Tax socialization has a positive effect on motor vehicle taxpayer compliance.

The concept in Attribution Theory is that the cause of a person's behavior is caused by internal and external factors. External and internal determinations are determined by the following three things: distinctiveness, consensus and consistency. Quality is one of the external factors that causes someone to be obedient. How to find out the attribution given can be seen by looking at the consensus factor in the quality of tax officer services. According to Lubis (2014) consensus or mutual agreement is an attitude where if everyone is faced with the same situation they respond in the same way then the behavior shows a mutual agreement. Tax officer service is a situation that occurs at the Karangasem Joint Samsat Office when the Taxpayer pays the motor vehicle tax. The more taxpayers who pay taxes, it means that there is consensus and external attribution is given because of the high consensus or high similarity of behavior. This is similar to the results found by Suarjana et al., (2020), Putri and Septriana (2020), and Adhani (2021) that service quality has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Karangasem SAMSAT Joint Office.

H₃: The quality of tax officer services has a positive effect on taxpayer compliance in paying motor vehicle taxes.

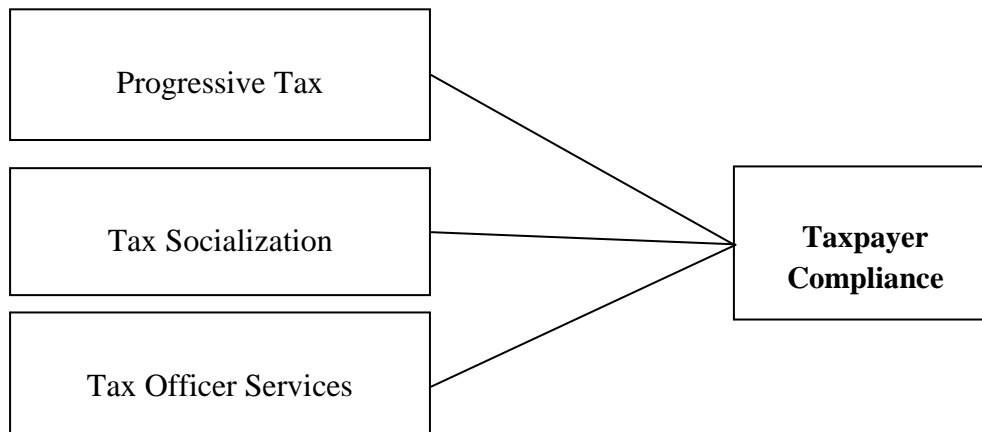


Figure 1. Conceptual Framework

III. RESEARCH METHODS

The types of data used in this study are quantitative and qualitative data. The quantitative data used is the number of Motor Vehicle Taxpayers in Karangasem City and the results of the questionnaire in the form of respondents' answers are measured by a Likert scale. The qualitative data used in this research is the history of the establishment of the Karangasem SAMSAT Joint Office, the organizational structure and job descriptions of each section in the Karangasem SAMSAT Joint Office.

Data collection method is a method used by researchers to obtain the data under study. Data collection methods in this study are documentation and questionnaires. Documentation according to Sugiyono (2019: 329) is a method used to obtain data and information in the form of books, archives, documents, written numbers and pictures in the form of reports and information that can support research. The documentation used in this study includes data on the number of motorized vehicle units that pay motor vehicle tax in 2021 and the number of taxpayers registered at the Karangasem SAMSAT Office.

Questionnaire is a method used to obtain primary data that is relevant to the object of research in the form of a series of written statements or questions to respondents to be answered. In this study, the questionnaire was directly delivered to the research location and given to the respondents. The data obtained from this method is that researchers obtain answers from filling out questionnaires by motorized vehicle taxpayers regarding the variables. The data used in this study was obtained through a field survey using a questionnaire which was submitted directly to the respondents. The research instrument in this study is a questionnaire that has a relationship with the indicators of each research variable.

The population in this study were all motor vehicle taxpayers registered at the Joint Office of SAMSAT Karangasem in 2021, totaling 216,643 taxpayers. In this study the sample selection technique is based on the calculation of the determination of the sample with the Slovin formula (Husein, 2008:67). The use of a critical value of 0.1 is due to the large number of populations and to minimize generalization errors in the sample to be used in the study.

$$n = \frac{216,643}{(1 + 216,643 (0.1)^2)}$$

$$n = 99.99$$

$$n = 100 \text{ (rounded)}$$

Based on the above calculations, the number of samples taken in this study was 100. The data analysis technique in this study is multiple regression analysis to test the effect of progressive taxes, tax socialization and the quality of tax officer services on motor vehicle taxpayer compliance. Prior to the multiple linear regression analysis, the classical assumption test was carried out which consisted of normality, multicollinearity, and heteroscedasticity tests. The test results are used as the basis for making conclusions. Conclusions are drawn up according to the research problem and hypothesis.

IV. RESULTS AND DISCUSSION

The characteristics of the respondents in this study were obtained from questionnaires distributed to 100 motor vehicle taxpayers who carried out their tax obligations at the Karangasem SAMSAT Office. Characteristics of respondents in this study include age, gender, job and are registered taxpayers at the Karangasem SAMSAT Office.

Table 1. Respondent Characteristics

No	Respondent Characteristic	Total	
		Person	Percentage
Based on Gender			
1	Male	38	38%
2	Female	62	62%
	Total	100	100%
Based on Age			
1	<20 years old	8	8%
2	21-30 years old	21	21%
3	31-40 years old	44	44%
4	41-50 years old	27	27%
	Total	100	100%
Based on Job			
1	Entrepreneurs	23	23%
2	Private company	38	38%
3	Civil servant	19	19%
4	Others	20	20%
	Total	100	100%

Source: *Primary data processed, 2020*

Table 2 shows that the respondents in this study were male as many as 38 people (38 percent) and female respondents were more dominant as many as 62 people (62 percent). The majority of respondents were respondents aged 31-40 years as many as 44 people (44 percent) and the lowest was respondents aged around <20 years as many as 8 people (8 percent). Respondents are also dominated by private workers as many as 38 people (38 percent) and the lowest has a civil servant job as many as 19 people (19 percent).

Table 2. Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	
1	(Constant)	-3,155	1,302		-2,423	,017
	X1	,249	,066	,268	3,778	,000
	X2	,249	,060	,266	4,122	,000
	X3	,441	,063	,496	6,972	,000

a. Dependent Variable: ABS_RES

Source: *Primary data processed, 2022*

Based on the results of the regression coefficients in Table 2 above, the equation model can be stated as follows: $Y = -3,155 + 0,249X1 + 0,249X2 + 0,441X3 + e$

The Effect of Progressive Tax on Taxpayer Compliance

The progressive tax variable has a regression coefficient of 0.249 with a significance value of 0.000 <0.05 and indicates that the progressive tax has a positive and significant effect on motor vehicle taxpayer compliance. Based on the analysis results show that increasing progressive tax will increase taxpayer compliance. In line with the results of research by Wijaya (2020) and Murthi et al., (2018), it is stated that progressive tax has a positive effect on the level of taxpayer compliance. Meanwhile, the results of research by Selani et al., (2021) state that progressive taxes have no effect on the level of taxpayer compliance. Based on Attribution Theory, progressive tax is an external cause that can affect taxpayer compliance. Progressive tax is determined by the government based on the object of the tax. The application of progressive taxes can affect taxpayer compliance in paying motor vehicle taxes in Karangasem Regency.

The Effect of Tax Socialization on Taxpayer Compliance

The tax socialization variable has a regression coefficient of 0.441 with a significance value of 0.000 <0.05 and shows that taxation socialization has a positive and significant effect on motor vehicle taxpayer compliance. Based on the results of the analysis, it shows that increasing taxation socialization will increase taxpayer compliance. This is in line with the research results of Putri and Septriana (2020) and Adhani (2021) which stated that tax socialization had a positive effect on the level of taxpayer compliance, in contrast to the research results of Safitri and Silalahi (2020) and Agita (2020) which stated that tax socialization had no effect on taxpayer compliance level. Based on the attribution theory, tax socialization is an external factor that affects taxpayer compliance. The tax officer at the SAMSAT office of Karangasem Regency must conduct tax socialization to motorized vehicle taxpayers on a regular and ongoing basis to be able to improve taxpayer compliance in paying motor vehicle taxes.

The Effect of Tax Officer Service Quality on Taxpayer Compliance

The variable quality of tax officer services has a regression coefficient of 0.249 with a significance value of 0.000 <0.05 and indicates that the quality of tax officer services has a positive and significant effect on motor vehicle taxpayer compliance. Based on the results of the analysis shows that increasing the quality of tax officer services, it will increase taxpayer compliance. This is in line with the research results of Putri and Septriana (2020) and Adhani (2021) which state that service quality has a positive effect on the level of taxpayer compliance, in contrast to the research results of Safitri and Silalahi (2020), and Agita (2020) which state that it has no effect on the level of compliance Taxpayer.

Based on the attribution theory, the quality of tax officer services is an external factor that affects taxpayer compliance. The quality of tax service is assessed as a comparison between the expectations desired by customers and their assessment of the performance of a service provider. Taxpayer satisfaction as a customer can be increased through improving service quality. Service quality is one of the external factors that causes someone to be obedient. Tax officer services is a situation that occurs at the SAMSAT Service Office in Karangasem Regency when the Taxpayer pays the motor vehicle tax. The quality of tax services is the attitude of tax officers in serving taxpayers. In its service, it is hoped that taxpayers will be assisted in their tax affairs. Taxpayers hope that they will be smooth in paying their taxes starting from the registration process to payment. The more quality a service is expected to increase taxpayer compliance in paying motor vehicle taxes.

V. CONCLUSION

Based on data analysis and discussion, it can be concluded that the influence of independent variables on taxpayer compliance, that is progressive tax has a positive and significant effect on taxpayer compliance; tax socialization has a positive and significant effect on taxpayer compliance; and the quality of tax officer services has a positive and significant effect on taxpayer compliance.

Limitations in this study can be seen from the adjusted R² value is 0.646, which means that all independent variables are able to explain the variation of the dependent variable, that is taxpayer compliance by 64.6 percent, so it is necessary to add other independent variables such as taxpayer income variables, taxpayer education level. Another limitation is the object and location of the research, sso it is necessary to expand the object and location of the research.

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