



The Influence of E-Samsat Program, Mobile Samsat, Taxpayer Satisfaction and Tax Socialization on Motor Vehicle Taxpayer Compliance

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Abstract—This research aims to identify the effect of e-Samsat, mobile Samsat programs, taxpayer satisfaction and tax socialization on motor vehicle taxpayer compliance. The theory used in research is the Theory of Planned Behavior and the Technology Acceptance Model theory. This research was attempted at the Grobogan SAMSAT Office with a total population of 532,303 taxpayers. The size of the illustrations is calculated using the slovin formula so that 406 illustrations in 2021 must be taxed. The procedure for determining illustrations uses accidental sampling. Collecting information in this study using primary data. Distribution of questionnaires and information analysis method used is a multiple linear regression analysis. The research results show that the e-samsat, mobile samsat and mandatory satisfaction programs have a positive effect on motor vehicle tax compliance while tax socialization has no effect on motor vehicle tax compliance.

Keywords: E-Samsat Program; Mobile Samsat; Taxpayer Satisfaction; Tax Socialization; Taxpayer Compliance

1. INTRODUCTION

The number of taxpayers paying motor vehicle tax continues to increase from year to year, but the high number of taxpayers is not proportional to the level of taxpayer compliance. If taxpayer compliance increases, the realization of tax revenue will also increase. There are still many tax payers who have not fulfilled their obligations in paying motorized vehicle taxes, meanwhile motorized vehicles continue to show their existence so that they can compete in the current era of globalization and generate relatively large profits for the country. The level of public compliance in paying motor vehicle taxes in Central Java is considered to be not optimal, because the level of compliance in 2021 is still at 73.3% (<http://Jatengprov.go.id>, 2021)

Table1 Number of Vehicles and Actual Revenue Based

Year	Number of Vehicle Units	Acceptance Realization
2018	391.969	97.980.153.175
2019	435.521	111.485.063.900
2020	483.912	111.665.681.275
2021	532.303	111.485.069.900

The table 1 above proves that there are still many taxpayers who have not paid off their tax obligations, which can be seen from the depreciation of tax revenue for 2021. There are taxpayers who have not fulfilled their obligations, thereby contributing to a reduction in tax revenue. This happens because of the lack of taxpayer compliance. A condition where a taxpayer is obliged to fulfill all of his tax obligations and use his tax rights will be known by the presence of tax compliance. Based on this information, it turns out that there are still many taxpayers who do not pay their taxes. Wardani, (2020); and Purwanti & Herawati, (2020) explained about the E-Samsat program which has a positive effect on taxpayer compliance, because it provides convenience, comfort, and security received by taxpayers in carrying out their responsibilities. Taxpayers can now pay taxes online more practically. However, in contrast to research Hartanti et al., (2020) who claim that E-Samsat does not have a significant impact on vehicle tax revenue because taxpayers prefer offline SAMSAT because they are not used to it and do not understand the internet.

Haryanti & Wijaya, (2020) shows that the mobile samsat has a positive effect on taxpayer compliance, because the existence of mobile samsat services in places that are easily accessible and passed by many people certainly has an impact on the emergence of convenience for taxpayers which has an impact on increasing the level of taxpayer compliance. Research Djumain, (2019); Mutia & Hamta, (2020) and Ardiyanti & Supadmi, (2020) also proves that mobile Samsat has a positive effect on taxpayer compliance. However, it is different from research Irkham, (2020) where the mobile Samsat has no effect on vehicle tax compliance due to the schedule which is only once a week and the placement of locations that are less strategic.

Taxpayer satisfaction has a positive effect on taxpayer compliance taxes (Saputra, 2022; Wahyu & Santoso, 2018) . Research by (Khair, 2021) which states that taxpayer satisfaction has a positive impact on taxpayer compliance, which strengthens this opinion. But it's different with research (Agustin, 2023) which states that taxpayer satisfaction has not significant effect, because there are other factors that are more significant affecting compliance.

Tax socialization has a positive effect on motor vehicle taxpayer compliance (Hidayatullah, 2021; Milleani & Maryono, 2022; Putri & Nawangsasi, 2020; Rahayu & Amirah, 2018; Susanti & Ery Setiawan, 2019). This is also



supported by research Desiva & Kholis, (2022) states that tax socialization has a positive effect because socialization regarding motorized vehicle tax is often carried out, has an impact on taxpayer knowledge about service quality, and the existence of strict tax sanctions. However, this is different from research (Haninun & Lourent, 2022) which states that Tax Socialization has no significant effect on Taxpayer. Based on the explanation and results of previous studies that have not been consistent with the results, a study was conducted on several factors that influence motor vehicle tax compliance.

2. RESEARCH METHOD

2.1 Basic Research Framework

The framework for this research can be described in the following figure 1 :

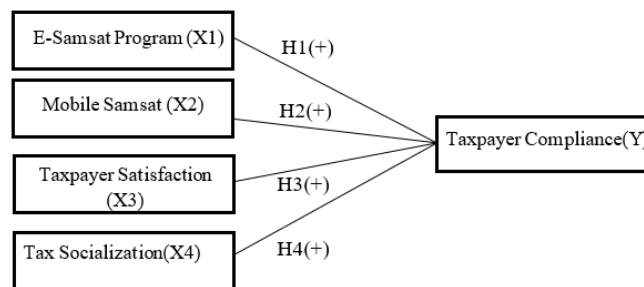


Figure 1 Basic Research Framework

The E-Samsat program is a public service provided by the local government, with the aim of providing practicality, convenience and security for taxpayers in paying vehicle taxes. (Wardani, 2020). Based on the laws and regulations of the Republic of Indonesia regarding online samsat services (E-SAMSAT), the Central Java Province Samsat Development Team organizes an electronic network service known as the Online Tax Vehicle Administration System (SAKPOLE). The application of e-samsat, the level of one's compliance with the vehicle tax payer motor vehicles will be even higher because e-samsat makes it easier for taxpayers to pay for PKB online via electronic media and save time for taxpayers (Herawati & Hidayat, 2022).

Based on Theory of Planned Behavior (TPB), this theory is relevant to explain that one's expectations are to agree or motivate individuals to comply with normative beliefs, the existence of a mobile Samsat will make it easier for taxpayers and can save time in paying their obligations and will increase the level of compliance taxpayer. Taxpayer satisfaction is a situation where the expectations and requirements of the taxpayer are met. If a service is able to meet the needs and expectations of taxpayers, it is considered capable of satisfying taxpayers in paying their obligations. While the definition of satisfaction according to quotations (Saputra, 2022) is when someone compares how they perceive the performance of a product with their expectations, it can lead to feelings of pleasure or disappointment.

Socialization is nothing but an effort to popularize something so that people know, understand, and internalize it (KBBI). Tax socialization is defined as an effort to provide understanding to the public as a whole, especially about all aspects of taxation and laws and regulations by providing them with knowledge, information and directions. Tax socialization can be channeled through print media such as newspapers or magazines and through communication media such as taxation seminars conducted by the Director General of Taxes. The hypothesis formulated in this study is as follows:

H1: The E-Samsat program has a positive effect on motor vehicle taxpayer compliance

H2: Mobile Samsat has a positive effect on motor vehicle tax compliance.

H3: Taxpayer satisfaction has a positive effect on motor vehicle taxpayer compliance.

H4: Tax socialization has a positive effect on motor vehicle taxpayer compliance.

2.2 Research Concept

This research will use quantitative methods, research will use primary data which contains a collection of respondents' answers regarding the questionnaire given. Variable measurements of respondents' opinions use statements with the Likert scale type, namely numbers 1 to 5 where number 1 is for strongly disagreeing opinion (STS), number 2 is for disagreeing opinion (TS), number 3 is for neutral opinion (N), number 4 for opinion agree (S) and point 5 for opinion strongly agree (SS). The population in this study is motor vehicle taxpayers who are registered at the Grobogan Samsat office, Central Java in 2021 with a total population of 532,303. While the sampling technique used accidental sampling with the criteria of motorized vehicle taxpayers registered at the Grobogan Samsat office, motorized vehicle taxpayers who are at least 17 years old, and motorized vehicle taxpayers who have used the e-Samsat and mobile Samsat programs. Respondents in this study were 406 respondents by distributing questionnaires offline and online. This study utilizes the SPSS 25 (Statistical Product and Service Solution) application for processing the data that has been collected.



3. RESULTS AND DISCUSSION

3.1 Descriptive Statistics

To find out the general description of the respondents in this study, a descriptive statistical test was carried out. The results of the descriptive statistical tests in this study are presented in table 2 below:

Table 2. Descriptive Statistics

Variabel	N	Min	Max	Mean	Std Deviation
X1	406	8	20	15.90	2.617
X2	406	9	25	18.96	3.766
X3	406	5	25	19.44	4.346
X4	406	4	15	12.86	1.894
Y	406	8	25	19.87	3.601

From table 2 it is known that the level of taxpayer compliance from this respondent is quite high because it can be seen from the value of 19.87 which is close to the maximum value for this variable. The total number of respondents processed was 406. In analysis, each variable in this study was also above the average value and close to its maximum value.

3.2 Validity Test

The data is said to be valid if the correlation between the scores of each question item and the total score for each construct is significant at 0.05 or r count is greater than r table, the statement is said to be valid (Ghozali, 2018).

Table 3. Validity Test

Variable	Statement	r count	r table	Information
E-Samsat Program	X1.1	0,838	0,0970	VALID
	X1.2	0,841	0,0970	VALID
	X1.3	0,830	0,0970	VALID
	X1.4	0,819	0,0970	VALID
Mobile Samsat	X2.1	0,680	0,0970	VALID
	X2.2	0,902	0,0970	VALID
	X2.3	0,628	0,0970	VALID
	X2.4	0,514	0,0970	VALID
	X2.5	0,902	0,0970	VALID
Taxpayer Satisfaction	X3.1	0,952	0,0970	VALID
	X3.2	0,578	0,0970	VALID
	X3.3	0,462	0,0970	VALID
	X3.4	0,952	0,0970	VALID
	X3.5	0,952	0,0970	VALID
Tax Socialization	X4.1	0,845	0,0970	VALID
	X4.2	0,754	0,0970	VALID
	X4.3	0,837	0,0970	VALID
Motor Vehicle Taxpayer Compliance	Y.1	0,899	0,0970	VALID
	Y.2	0,899	0,0970	VALID
	Y.3	0,899	0,0970	VALID
	Y.4	0,556	0,0970	VALID
	Y.5	0,578	0,0970	VALID

From table 3 it can be seen that all the indicators in the statement to measure each variable of the E-Samsat program, Mobile Samsat, Taxpayer Satisfaction, Tax Socialization and Motor Vehicle Taxpayer Compliance are all declared valid. This is supported by the results of calculations that all the r counts are greater than the r tables.

3.3 Reliability Test

A questionnaire is said to be reliable if one's answers to the questions are consistent or stable over time. A construct or variable is said to be reliable if the Cronbach's Alpha value is > 0.70 (Ghozali, 2018)

Table 4. Reliability Test

Variable	Number of Statement	Cronbach's Alpha	Information
E-Samsat Program	4	0,855	Reliable
Mobile Samsat	5	0,777	Reliable
Taxpayer Satisfaction	5	0,851	Reliable



Variable	Number of Statement	Cronbach's Alpha	Information
Tax Socialization	3	0,743	Reliable
Motor Vehicles Taxpayer Compliance	5	0,808	Reliable

From table 4 it is evident that all the variables meet the reliability test, supported by the results of Cronbach's alpha whose value is above 0.70. Based on the calculation results in this study, it can be concluded that all variables in this study fulfill the reliability test.

3.4 Classical Assumption Test

Before the multiple linear regression test was carried out, the classical assumption test was carried out first. In this study, the classical assumption tests performed were the normality test, multicollinearity test and heteroscedasticity test.

3.4.1 Normality Test

To detect the normality of the data, this study will perform a non-parametric Kolmogorov-Smirnov Test (K-S) statistical test. If the significant probability value of $K-S \geq 5\%$ or 0.05, then the data is normally distributed.

Table 5. Normality Test

Item	Nilai
Asymp Sig (2 tailed)	0.087

Table 5 shows that the normality test in this study was successfully fulfilled, the data was successfully distributed normally, as evidenced by the significance value above the value of 0.05.

3.4.2 Multikollinearity Test

From table 6 it can be seen that the tolerance value is more than 0.10 and all independent variables have a VIF value of less than 10 so it can be concluded that all independent variables in this study are free from multicollinearity

Table 6. Multikollinearity Test

Variable	Tolerance	VIF	Information
E-Samsat Program	0.910	1.099	Free
Mobile Samsat	0.993	1.007	Free
Taxpayer Satisfaction	0.904	1.107	Free
Tax Socialization	0.996	1.004	Free

3.4.3 Heteroscedasticity Test

From table 7 it can be concluded that all independent variables in this study are free from heteroscedasticity. It can be seen from the significance value of all the dependent variables in this study above 0.05.

Table 7. Heteroscedasticity Test

Variable	Sig	Information
E-Samsat Program	0.143	Free
Mobile Samsat	0,38	Free
Taxpayer Satisfaction	0,242	Free
Tax Socialization	0,479	Free

3.5 Multiple Linear Regression Test

To answer the hypothesis in this study, multiple linear regression tests were carried out. The results of multiple linear regression analysis tests are presented in table 8 below:

Table 8. Multiple Linear Regression Test

Variable	B	t	Sig
(Constant)	4.923	2.906	0.004
E-Samsat Program	0.219	3.471	0.001
Mobile Samsat	0.279	6.665	0.000
Taxpayer Satisfaction	0.271	7.130	0.000
Tax Socialization	0.071	0.850	0.396

Based on the results of multiple linear regression analysis tests in this study, the regression equation can be presented as follows:

$$Y = 4,923 + 0,219X_1 + 0,279X_2 + 0,271X_3 + 0,071 X_4 + e \tag{1}$$



Information:

Y = Compliance Taxpayer Motor Vehicles

X1= E-Samsat Program

X2= Mobile Samsat

X3= Taxpayer Satisfaction

X4= Tax Socialization

e = Error Disturbances

The regression equation above can be explained in more detail as follows:

- 1 The constant value is 4.932, which means that if the independent variable is considered constant (0), then the average value of motor vehicle taxpayer compliance is 4.932
- 2 The E-Samsat program has a coefficient value of 0.219 which means if there is a 100% increase, the E-Samsat Program will experience an increase of 0.219.
- 3 Mobile Samsat has a coefficient value of 0.279 which means if there is an increase of 100% then the Mobile Samsat will experience an increase of 0.279.
- 4 Taxpayer Satisfaction has a coefficient value of 0.271 which means that if there is an increase of 100%, then Taxpayer Satisfaction will increase by 0.271.
- 5 Tax socialization has a coefficient value of 0.071 which means if there is an increase of 100% then tax socialization will increase by 0.071

For the E Samsat program itself, the results are significant of 0.001, below 5% so it can be concluded that H1 is accepted. The higher the implementation of the E-Samsat program, the more it will have an impact on increasing motor vehicle tax compliance. The E-Samsat program has a positive effect on motor vehicle taxpayer compliance. The results of this study are in line with research conducted by Wardani, (2020). Mobile Samsat has a significance level of 0.000 so it can be concluded that the second hypothesis is also accepted by Mobile Samsat has a positive effect on motor vehicle tax compliance. The results of this study are in line with research conducted by Djumain, (2019).

The results of multiple linear regression show that taxpayer satisfaction has a positive effect on the level of motor vehicle tax compliance, with a significance value of 0.000. The results of this study are the same as the research conducted by Megayani & Noviari, (2021). For the fourth hypothesis in this study was rejected. Multiple linear regression analysis test showed a result of 0.396, which is greater than 0.05. The results of this study are in accordance with research conducted by Haninun & Lourent, (2022).

3.6 Determination Coefficient Test

We can see how much the independent variables affect the dependent variable from the results of the test for the coefficient of determination. The results of the coefficient of determination test can be seen in table 9 below:

Table 9. Determination Coefficient Test (R^2)

Model	Adjusted R Square	Std. Error of the Estimate
1	0.228	3.164

Based on the coefficient of determination test in table 9, the adjusted R Square value is 0.228. From this we can conclude that the independent variables tested in this study were able to influence the dependent variable in this study by 22.8%.

4. CONCLUSION

This research is to determine the effect of the e-samsat program, mobile samsat, taxpayer satisfaction and tax socialization on motor vehicle taxpayer compliance. Based on the results of the research conducted, it can be concluded that the E-Samsat Program, Mobile Samsat, Taxpayer Satisfaction have a positive effect on motor vehicle tax compliance, while Tax Socialization has no effect on motor vehicle taxpayer compliance. Suggestions that can be given to researcher then it is expected to be able to add other independent variables that can affect taxpayer compliance such as tax sanctions (Desiva & Kholis, 2022). With the existence of tax sanctions, the taxpayer can know the tax sanctions and legal consequences that will be received if they do not fulfill their obligations in paying motorized vehicle tax, if the tax sanction is heavier, the taxpayer will be more obedient in paying motor vehicle tax. For the next researcher, you can add an interview method in the data collection stage so that the answers will be more expansive.

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