

Analysis of Motor Vehicle Tax Payment Compliance at Samsat Banyumas Regency

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Abstract

The purpose of this study is to analyze whether there is an effect of administrative sanctions, taxpayer awareness, income level, and modernization of the tax administration system on motor vehicle tax compliance (PKB) in Samsat Banyumas. Tax is one sector of state revenue. Motor vehicle tax is one that affects the high level of regional income. The sample in this study were respondents or motor vehicle taxpayers in the Banyumas Regency area. The results of the study of administrative sanctions, taxpayer awareness, income level, and modernization of the tax administration system on motor vehicle taxpayer compliance positively affect motor vehicle taxpayer compliance. Not only income but also supported by taxpayer awareness. Modernization of the tax payment system is a digital transformation from conventional to digital systems to simplify and accelerate tax administration.

Keywords: Administrative Sanctions, Awareness, Compliance

Introduction

The government continues to strive so that national development can create a just and prosperous society. One of the pillars of state revenue comes from tax revenues which account for about 70% of all state revenues (Widnyani & Suaradana, 2016). Taxation mechanisms are closely related to compliance, factors that can affect compliance in paying taxes, namely, administrative sanctions, taxpayer awareness, income levels, and modernization of the tax administration system. Administrative sanctions are one of the tools that play an essential role in preventing tax fraud (Alfaruqi et al., 2019). Taxpayer awareness is a condition where taxpayers know, recognize, appreciate, and obey the sincerity and desire to fulfill their tax obligations (Anto et al., 2021).

Modernization of the tax system is a model of implementing good governance, by implementing a transparent and accountable tax administration system and utilizing a reliable and modern information technology system. The existence of new systems or new applications such as SAKPOLE and SIGNAL is an update of information technology, what needs to be considered and improved is the organizational structure, information and communication technology, and human resource management. The modernization of the tax administration system is expected to increase taxpayer compliance (Oktaviani et al., 2017).

In article 2 of Law No. 28 of 2009 concerning regional taxes and levies. In this case, the motor vehicle tax is one that affects the high level of regional income. The Regional Revenue Management Agency of Central Java Province arrears of motor vehicle tax (PKB) only for Banyumas Regency

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reached Rp 16 billion. This amount shows the lack of public awareness to pay taxes as responsibility for tax dependents must be paid. The arrears were from 2011 to 2019. In addition to the low awareness to pay taxes, vehicle owners do not transfer vehicle number certificates (STNK) after the process of buying and selling vehicles. This study included four variables, namely the imposition of administrative sanctions, taxpayer awareness, modernization of the tax administration system, and income level as independent variables, which affect taxpayer compliance. Based on the background of the problem, the following research questions are formulated: do administrative sanctions, taxpayer awareness, income level, and modernization of the tax administration system affect taxpayer compliance?

Attribution Theory

This theory was initiated by Heider (1958), is a theory that explains the causes of the behavior of himself and others that are determined whether the behavior is influenced by internal factors or external factors. Attribution theory explains the process of how determining causes and motives for a person's behavior (Kurnia & Purwati, 2020). Attribution theory is relevant to explain the factors affecting taxpayer compliance used in this research model. Taxpayer compliance can be attributed to the attitude of the Taxpayer in making an assessment of the tax itself. A person's perception of making judgments about others is strongly influenced by the internal and external factors of the other person (Catherina & Juitania, 2021).

Taxes

Based on Law Number 16 of 2009 the fourth amendment to Law number 6 of 1983 concerning General Provisions and Procedures for Taxation in article 1 paragraph 1 explains that Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the Law, by not getting compensation directly and are used for state purposes for the greatest prosperity of the people.

Motor Vehicle Tax

A motor vehicle is a land transportation that has two or more wheels along with its couplings that are driven by engineering equipment located on the vehicle (Ilhamsyah, et al., 2016). Motor Vehicle Tax (PKB) is one type of provincial tax. Motor Vehicle Tax according to Law Number 28 of 2009 article 1 is a tax related to transportation matters and is collected by the local government for the ownership or control of motor vehicles. The application of Motor Vehicle Tax to a provincial area is based on the regional regulations of the province concerned. This is the operational legal basis in the technical implementation of the imposition and collection of Motor Vehicle Tax in the province concerned as well as the governor's decree regulating motor vehicle tax as a rule for implementing regional regulations on Motor Vehicle Tax in the province in question (Barus, 2016). Currently, the use of motorized vehicles in Indonesia every year continues to increase. Of course, local tax income can increase with the increasing growth of motorized vehicles through motor vehicle tax (PKB) paid by the community.

Tax Compliance

The definition of tax compliance is a state in which the taxpayer fulfills all tax obligations and exercises his taxation rights. There are two types of compliance which include formal compliance and material compliance (Andreas & Savitri, 2015). According to the financial government regulation No. 74 of 2012 in article 2, to be able to be designated as a compliant taxpayer must meet the following requirements: at the time of submitting the notification letter must be on time. It has no tax arrears for all types of taxes, except tax arrears that have obtained permission to pay or delay the payment of taxes. Public accountants or government financial oversight agencies audit financial statements in reasonable opinions without exception for three consecutive years. Never been criminalized for committing a criminal act in the field of taxation based on a court decision that has had permanent legal force within the last five years.

Administrative Sanctions

Tax sanctions are negative penalties given to taxpayers who violate the regulations by paying money. The legal basis for tax administrative sanctions is regulated in each article of the KUP Law, strictly regulated regarding the rights and obligations of taxpayers and the rights and obligations of fiscus, in the context of enforcing tax laws. Administrative sanctions can be imposed if the taxpayer commits a violation, especially for the obligations specified in the KUP Law, which can be in the form of administrative sanctions in the form of interest, fines and increases (Ningsih & Mildawati, 2016). According to Mardiasmo (2013), Sanctions are a real guardrail for the implementation of a regulation that provides rights and obligations. Sanctions are a form of non-fulfillment of obligations that have been determined under laws and derivative regulations. In tax law, two kinds of sanctions are known,

namely administrative sanctions and criminal sanctions. From the above understanding, it can be concluded that administrative sanctions are payments of losses to the state, especially in the form of certain rupiah values, administrative sanctions in the form of fines, administrative sanctions in the form of interest, and sanctions in the form of increases as follows:

$$\text{PKB} = (\% \text{ FINE} \times \text{PKKB}) + \text{SWDKLLJ} + \text{SWDKLLJ FINE} + \text{STNK ADMIN FEE}$$

Taxpayer Awareness

Taxpayer awareness in paying taxes is important for a country so that state revenue or income is in accordance with the target to be achieved. To become aware of the obligation to pay taxes, the Directorate General of Taxes should still pay attention to four important indicators in increasing taxpayer awareness (Yuniarto, 2013): Creating a positive perception of taxpayers towards their taxation activities. Studying the characteristics of taxpayers. Increase taxpayer taxation knowledge. Tax counseling to taxpayers.

Income Level

Based on what is written in the Income Tax Law, income is any additional economic ability received or obtained by taxpayers (WP), both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned by name and in any form.

Modernization of the Tax Administration System

Modernization of the tax administration system is the application of a transparent and accountable tax administration system, by utilizing a reliable and up-to-date information technology system. This program is designed and implemented thoroughly and comprehensively. Modernization of the tax administration system within the One-Stop Manunggal Administration System (SAMSAT), the renewal of the tax administration system continues to be carried out in order to encourage taxpayer compliance which will certainly have a positive impact on the State by increasing tax revenues.

The technological innovation carried out is to create various kinds of systems that are more effective and efficient, such as:

- a. SAMSAT Induk: Type of tax payment service placed in each region to serve the payment of motor vehicle tax, SWDKLLJ, annual STNK endorsement, 5-year STNK, mutation outside the area, a mutation in, change of owner, change police number, change of color, change of machine, change of address, change of shape, TNKB damaged/lost, STNK damaged/lost.
- b. MOBILE SAMSAT: A form of tax payment service using a car that will cross certain places at certain times. Serving the payment of motor vehicle tax, SWDKLLJ, and annual STNK ratification.
- c. E-SAMSAT SAKPOLE: A form of tax payment service by utilizing an Application called Sakpole or an abbreviation of Online Tax Administration System. The application can be downloaded on the Play Store on Android-based smartphones. For its use, you can follow the instructions and features in the application. Serving the payment of motor vehicle tax, SWDKLLJ, and annual STNK ratification.
- d. SAMSAT PATEN : A form of tax payment service placed in the sub-district in each area that is deemed to have a large enough tax potential. Serving the payment of motor vehicle tax, SWDKLLJ, and annual STNK ratification.

The objectives of the Modernization of the Tax Administration System include achieving a high level of tax compliance. Achieving a high level of productivity of tax employees. Achieving a high level of trust (trust) in tax administration.

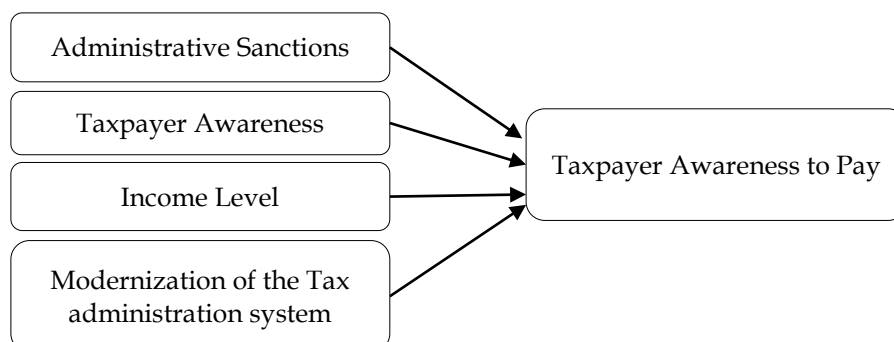


Figure 1. Research Model

Methods

The population in this study were motor vehicle taxpayers registered with SAMSAT Banyumas. The sample needed was 150 respondents of taxpayers in the Banyumas region.

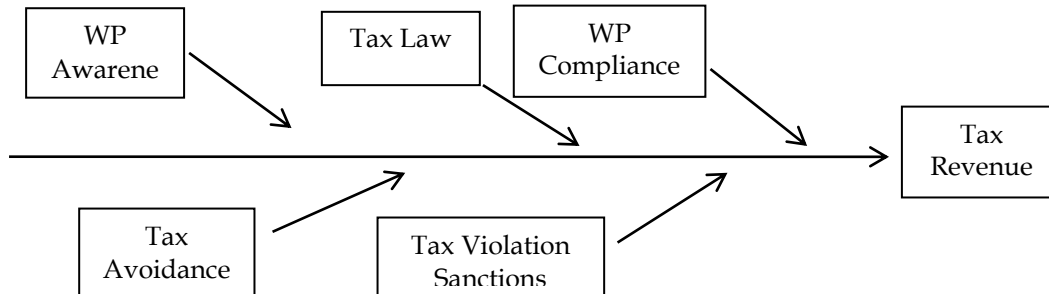


Figure 2. Fish Diagram

Source: Data Processed, 2022

This study uses a convenience sampling technique, namely the sampling method is based on elements and the ease of obtaining it, where this method selects samples from population elements whose data is easy to obtain (Paramita et al., 2021). Multiple regression analysis explained in the following formula:

$$KWP = a + b_1SA + b_2KSWP + b_3TP + b_4MDSP + e$$

Results and Discussion

The population and samples in this study were all motor vehicle taxpayers registered with SAMSAT Banyumas. The sample used in this study was 120 respondents, along with a recapitulation of the respondent rate.

Table 1. Descriptive Statistical Analysis Results

Information	Sum	Percentage (%)
Minimum amount of data and respondents needed	120	-
Total questionnaires distributed	150	100
Number of returned questionnaires	120	80
Questionnaires that do not return	0	0
Defective questionnaires that cannot be used	30	20
Questionnaires that can be used and analyzed	120	80

Source: Data Processed, 2022

Based on the table above, it can be shown that out of the 150 questionnaires distributed to respondents, 120 questionnaires were returned (80%). Questionnaires that do not return 0 (0%) damaged questionnaires cannot be used i.e. 30 (20%), questionnaires that can be used and analyzed are a million 120 (80%).

Table 2. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		T	Sig.
	B	Std. Error		
(Constant)	0.384	0.277	1.386	0.169
Tax Administration Sanctions	0.179	0.071	2.532	0.013
Taxpayer Awareness	0.299	0.114	2.610	0.010
Income Level	0.201	0.100	2.014	0.047
Modernization of the Tax Administration System	0.232	0.094	2.466	0.015
R ² =0.642				
F=45.815				

Source: Data Processed, 2022

Based on the results of the analysis above, a multiple linear regression equation can be compiled as follows:

$$Y = 0,384 + 0,179 X_1 + 0,299 X_2 + 0,201 X_3 + 0,232 X_4$$

The results of testing the coefficient of determination showed that the adjusted R-Square value of the multiple regression model in this study was 0.628 which means that the variation in the taxpayer compliance variable can be explained by the variables of administrative sanctions, taxpayer awareness, income level and system modernization of 62.8%, while the remaining 37.2% is the influence of other variables that are not included in the research model.

Hypothesis Test

Hypothesis testing is conducting testing of the proposed hypothesis. This study proposes hypotheses regarding the effect of administrative sanctions, taxpayer awareness, income level, and system modernization on taxpayer compliance.

Table. 3. t Test

Information	Unstandardized Coefficients B	t	Sig.
(Constant)	0,274	1,386	0,169
Tax Administration Sanctions	0,168	2,532	0,021
Taxpayer Awareness	0,234	2,610	0,020
Income Level	0,198	2,014	0,048
Modernization of the Tax Administration System	0,226	2,466	0,028

Source: Data Processed, 2022

Discussion

The Effect of Administrative Sanctions on Taxpayer Compliance.

The results of the examination of administrative sanctions on taxpayer compliance based on the results of the analysis, obtained a significance value of 0.021 less than 0.05 which means that the first hypothesis (H1) states that administrative sanctions have a positive effect on the compliance of motor vehicle taxpayers, was accepted.

The results of the analysis show that the administrative sanction variable has a significant effect on taxpayer compliance with motor vehicle taxpayers registered with SAMSAT Banyumas. Administrative sanctions are usually used as a form of punishment that educates taxpayers who are proven to have violated applicable tax regulations, of course, they can affect taxpayers in fulfilling their tax obligations.

The existence of administrative sanctions for taxpayers gives rise to taxpayer caution. Consider if you want to commit a violation of tax regulations. The results of the analysis show relevance if linked to attribution theory, there are two causes of an individual's behavior, namely, behavior that is internally based on behavior is behavior that is believed to be under the control of the individual himself, while behavior that is caused externally is behavior that is influenced from the outside, meaning that individuals will be forced to behave because of the situation. These administrative sanctions are included in the causes of external behavior or are influenced from the outside. The results of Widnyani and Suardana research (2016) also prove that tax sanctions have a positive and significant effect on tax compliance.

The Effect of Taxpayer Awareness on Taxpayer Compliance.

The results of the taxpayer awareness test of taxpayer compliance based on the results of the analysis obtained a significance value of 0.020 less than 0.05 which means that the results of the second hypothesis test (H2) which states that taxpayer awareness has a positive effect on motor vehicle taxpayer compliance, were accepted.

The results of the analysis show that the taxpayer awareness variable has a significant effect on taxpayer compliance with motorized vehicle taxpayers registered in the Banyumas SAMSAT. This shows that tax compliance is balanced with mandatory awareness. Taxpayers are aware of the importance of taxes, it is certain that taxpayers comply in order to be able to pay taxes in accordance with applicable laws and regulations. Everyone's awareness of taxpayers is definitely different, all of which are measured by the condition of the taxpayer. In accordance with the attribution theory that explains the causes of individual behavior that can be influenced by internal and external factors, taxpayer awareness includes behavior that is influenced by domestic taxpayers themselves. Efendy's research (2015) also shows results of research that taxpayer awareness has a significant effect on taxpayer compliance.

The Effect of Income Levels on Taxpayer Compliance.

The results of the income level test on taxpayer compliance based on the results of the analysis obtained a significance value of 0.048 less than 0.05 which means that the results of the third hypothesis test (H3) which states that the income level has a positive effect on motor vehicle taxpayer compliance, were received.

The results showed that the variable level of income had a significant effect on taxpayer compliance with motor vehicle taxpayers registered with SAMSAT Banyumas. Taxpayers have different income levels according to the work or business being carried out. Different levels of income can affect the taxpayer in carrying out tax obligations. The corresponding theory is attribution theory, this theory is relevant to discuss the level of income, that is, the cause of a person doing what they do that is caused by income which is an internal factor or from within the taxpayer himself. The results of research by Mardiana et al. (2016) also show that income levels have a significant effect on tax compliance.

The Effect of System Modernization on Taxpayer Compliance.

The results of the system modernization test on taxpayer compliance based on the results of the analysis obtained a significance value of 0.028 less than 0.05 which means that the results of the fourth hypothesis test (H4) which states that the modernization of the tax administration system has a positive effect on the compliance of motor vehicle taxpayers, were accepted.

The results showed that the system modernization variables had a significant effect on taxpayer compliance with motor vehicle taxpayers registered with SAMSAT Banyumas. Modernization of the tax administration system is an important factor and is related to taxpayer compliance, with the modernization of the tax administration system can make it easier for the government to provide services to taxpayers to be able to pay their taxes more effectively and efficiently, of course, the modernization of this system will have a good impact on the state and taxpayers because taxpayers will be facilitated in paying their taxes, of course, with the modernization of the tax administration system, it will increase taxpayer compliance. Attribution theory is relevant to discuss the influence of modernization of the tax administration system on the compliance of motor vehicle taxpayers, due to the taxpayer's compliance or non-compliance behavior due to external factors or outside of the taxpayer himself. The results of this study are in line with research conducted by Luh et al. and Djumiato (2017) which shows that the modernization of the tax administration system has a positive and significant effect on tax compliance.

Conclusion

Based on the results of research that has been carried out regarding the effect of administrative sanctions, taxpayer awareness, income level, and system modernization on taxpayer compliance with motor vehicle taxpayers registered with SAMSAT Banyumas, the following conclusions can be drawn: Administrative sanctions, taxpayer awareness, income level, modernization of the Tax Administration system on motor vehicle taxpayer compliance. positive effect on motor vehicle taxpayer compliance.

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