THE EFFECT OF TAX RATE, PAYMENT METHODS AND TAXATION SANCTIONS ON TAXPAYER COMPLIANCE WITH MOTOR VEHICLES

(Case study at SAMSAT Bekasi City)

1st1Selvie Chintya Apriyani, 2nd Tutty Nuryati
Accounting Study Program
Indonesian College of Economics
Jakarta, Indonesia
chintyaapriyani21@gmail.com;tuttynuryati@stei.ac.id;

Abstract - *The purpose of this study was to determine the effect of tax rates, tax payment methods and tax penalties on tax compliance in paying motor vehicle tax. This research was conducted at the SAMSAT Office in Bekasi City. The number of samples in this study were 100 respondents with a sampling method using the random sampling method. Data collection was carried out through a questionnaire. The data analysis technique used in this research is multiple linear regression. The analysis used in this study uses IBM SPSS version 23.0. Based on the results of the analysis it can be seen that the tax rate has a negative and significant effect, the method of tax payment and tax penalties has a positive and significant effect on tax compliance in paying motor vehicle tax at the SAMSAT Office in Bekasi City*

Keywords: *Tax Rates, Tax Payment Methods and Tax Sanctions, Taxpayer Compliance.*

I. Introduction

With the development of the times there are many needs that are needed for the community, especially motorized vehicles. Motorized vehicles are an indispensable item for all societies because motorized vehicles are very important for daily life. Besides that, when buying a motor vehicle there is always a tax that must be paid. Taxes are an obligation that should be paid on time (Soemitro, 2012).

In paying taxes, people must have awareness and responsibility in paying taxes. High or low taxpayer compliance is influenced by several factors, including taxpayer knowledge which is the most basic thing that must be possessed by taxpayers because without knowledge of taxes, it is difficult for taxpayers to carry out their tax obligations and foster an obedient attitude in paying taxes. . In addition, taxpayer awareness is a condition in which the taxpayer knows and understands tax matters. Taxpayer awareness is very important, because if taxpayers have a high awareness of the importance of paying taxes, this awareness will encourage taxpayer compliance to pay taxes (Widyaningsing, 2011).

It is proven that in Bekasi City the level of awareness in paying taxpayers is still low. The proof is that more than 30% of motorized vehicle owners are in arrears not to pay their vehicle

taxes. With a presentation rate like that it is equivalent to more than 400,000 motor vehicle owners who have not paid their taxes (indopos.co.id).

One of the causes of low tax morale is the setting of tax rates that are too high so that it is burdensome for taxpayers. The tax rate is measured by the principle of the ability to pay taxes in accordance with the determined tax rates and the imposition of tax rates in effect in Indonesia (Permatasari, 2016).

The high number of motor vehicle tax arrears in Bekasi City is due to the pick-up system in tax payment services that is not right on target. In addition, other suggestions and infrastructure in the form of placing online tax payment counters are inadequate (UI Public Policy Observer). The public is still not well educated regarding online motor vehicle tax (PKB) payments. Taking advantage of online payments should make it easier to pay taxes so that people do not need to process payments at the local Samsat Office. The obstacle currently faced is that people do not use technology such as e-Samsat, ATM or mobile banking. So that the situation that occurs causes long queues that make people have no enthusiasm to pay their taxes (Wartakotalive.com).

In essence, the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out tax obligations. In other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate norms. Another factor that is considered to affect tax compliance is tax sanctions (Widodo, 2016). Mardiasmo (2009: 56) states that taxation sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed. Or bias, in other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms.

Sometimes the government will think that if the public will be sanctioned if they are late paying taxes it will provide compliance in paying taxes. However, it turns out that tax sanctions have no significant effect on tax compliance. The firmness of the tax authorities in imposing sanctions on tax arrears is one way of realizing compliance. If the tax apparatus is not strict in imposing sanctions, the taxpayer will not comply with their tax obligations (Zulaikha, 2013).

The formulation of the problem in this study is whether tax rates, payment methods, and tax sanctions affect motor vehicle taxpayer compliance at SAMSAT Bekasi City. The purpose of this study was to determine the effect of tax rates, payment methods and tax sanctions on motor vehicle taxpayer compliance at SAMSAT Bekasi City

II. THEORETICAL FRAMEWORDK AND HYPOTHESIS DEVELOPMENT

Definition of tax rates

The tax rate is a certain number that is used as the basis for calculating taxes. According to Tjahjono (2005: 23), the tax rate is a number or percentage used to calculate the amount of tax calculated.

According to Samudra (2015: 12) in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the rates for each type of provincial regional tax are determined as follows:

1. Motor vehicle rates
   a. Ownership of the first motorized vehicle is at the lowest 1% (one percent) and the highest is 2% (two percent).
   b. For the ownership of a second motor vehicle onwards the tariff can be set progressively at the lowest 2% (two percent) and the highest 10% (ten percent).
   c. The tax rate for motorized vehicles for public transport, ambulances, fire engines, socio-religious, social and religious institutions, government / TNI / PORLI, local governments, and other vehicles stipulated by regional regulations, is set at the lowest at 0.5% (zero point five percent) and a maximum of 1% (one percent).

   d. The tax rate for motor vehicles for heavy equipment and large equipment is set at the lowest at 0.1% (zero point one percent) and the highest at 0.2% (zero point two percent).
2. Fee for transfer of motor vehicle name, first submission of 20%, and second delivery and so on is 1%; for motor vehicles, heavy equipment and large equipment that do not use public roads, the highest tax rate is set for:
   a. The first submission is 0.75% (zero point seventy five percent).
   b. The second submission and so on is 0.075 (zero point zero seventy five percent).
3. The motor vehicle fuel tax is up to a maximum of 10%.

Definition of Payment Methods

In fulfilling the obligation to pay motor vehicle tax, SAMSAT issuing the West Java E-Samsat program is one of the innovations of the West Java Samsat Advisory Team in providing motor vehicle tax payment services and ratification of STNK by means of payment through Bank ATMs that have collaborated throughout Indonesia. In addition, the payment of Motor Vehicle Tax (PKB) is divided into two types, namely: (Bapenda Jabar):

1. Annual motor vehicle tax
2. Five-year motor vehicle tax

Definition of Tax Sanctions

Tax sanctions are negative penalties given to taxpayers who violate the rules by paying money (Jatmiko, 2006: 16):

According to Mardiasmo (2009: 57) tax sanctions are a preventive tool so that taxpayers do not violate taxation norms. In the taxation law, there are two types of sanctions, namely administrative sanctions, which constitute payment of losses to the state, particularly in the form of interest and increases. Meanwhile, criminal sanctions are torture or suffering, are the last tool or legal bastion used by the tax authorities to obey tax norms.

Taxpayer Compliance

Taxpayer compliance is the level to which taxpayers comply with tax laws and fulfill the taxation field (Sundah and Toly, 2014). According to Dharma and Suardana (2014), several factors affect taxpayer compliance in paying PKB and BBN-KB, namely taxpayer awareness, tax socialization, and the quality of SAMSAT office services. The taxpayer compliance has the following criteria:

1. Be on time in paying taxes.
2. Don't procrastinate on purpose.
3. Never been sentenced for committing a criminal offense in the tax department in the last 10 years.

Relationship Between Research Variables

1. The Effect of Tax Rates on Taxpayer Compliance

Previous research conducted by Subroto et al. (2019) stated that the tax rate has a significant effect on taxpayer compliance. However, it is different from the research of Maulinarhadi et al. (2016) which states that the tax rate has no significant effect on taxpayer compliance.

2. The Effect of Payment Methods on Taxpayer Compliance

Previous research conducted by Juliansyah and Wardani (2018) stated that the payment method has a positive and significant effect on taxpayer compliance.

3. The Effect of Tax Sanctions on Taxpayer Compliance

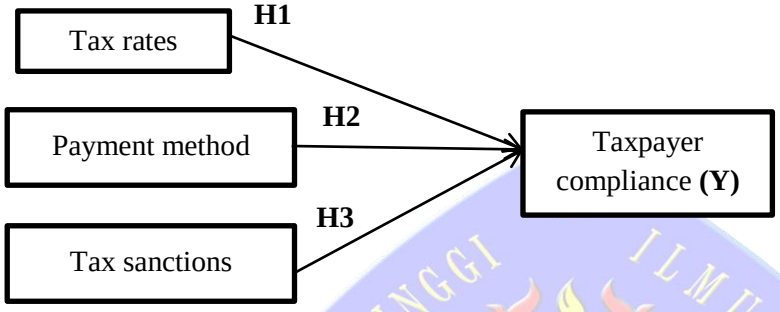
Previous research conducted by Dewi and Jati (2018) stated that tax sanctions have a positive and significant impact on taxpayer compliance. However, there are differences of opinion with Rumiyatum (2017) which states that tax sanctions do not have a significant effect on taxpayer compliance.

Hypothesis Development

The hypothesis in this study is as follows:
H1: The tax rate has a positive and significant effect on taxpayer compliance
H2: Payment method has a positive and significant effect on taxpayer compliance
H3: Tax sanctions have a positive and significant effect on taxpayer compliance

Research Conceptual Framework

Based on the description above, there is a frame of mind from research ii as follows:



III. RESEARCH METHODS

Research Strategy

The method used by the author in preparing this thesis is a quantitative method. According to Sugiyono (2018: 35-36) quantitative method can be defined as a research method used to examine a specific population or sample, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses.

Population and Sample Research

Research Population

The research population according to Sugiyono (2016: 22) is a generalization area consisting of: objects / subjects that have certain quantities and characteristics that are applied by researchers to study and then draw conclusions. The population used in this study are motor vehicle taxpayers registered at SAMSAT Bekasi City. The number of taxpayers in Bekasi City can be estimated at around 767,348 taxpayers who have registered at the SAMSAT Bekasi City office.

Research Samples

The sample is part of the number and characteristics of the population (Sugiono, 2016: 81). The sample determination is determined by the Slovin formula as follows:

$$n = \frac{N}{1+(Nxe^2)}$$

information:
n: Number of samples
N: Population
e: Percentage of inaccurate leeway due to errors in sampling that are still tolerated or desired

Method of collecting data

The data collection technique used a survey method, namely using a questionnaire as a research tool. This questionnaire is distributed to all motor vehicle taxpayers at SAMSAT Bekasi City.

Data Collection Instruments

Primary data collection in this study is carried out directly on the object being studied by filling out a questionnaire. The type of questionnaire used is a closed questionnaire, which is a questionnaire that has provided the answer.

Closed questions also aim to get information and have specific answers. The instrument used will be measured using a Likert scale with an assessment number of 1 - 5. Respondents are asked to provide an opinion on each question item ranging from strongly disagree, disagree, neutral, agree, strongly agree.

Definition of Research Variables and their Measurements

The definition of research variables according to Sugiyono (2016: 9) is anything in the form determined by the researcher to study so that information is obtained about it, then conclusions are drawn. The definitions of the variables used are as follows:

1. Independent Variable

According to Sugiyono (2016: 11) the independent variable is this variable is often referred to as the stimulus variable, predictor, antecedent.

In this study the independent variable is denoted as X. The independent variables in this study are as follows:

a. Tax Rate (X_1)

According to Supramono and Damayanti (2010), the tax rate is the rate used to determine the amount of tax to be paid. According to Judisseno (2005), rates are a guideline or basis in determining how much personal and corporate debt is, in addition to being a means of justice in determining tax debt.

b. Payment Methods (X_2)

The method of payment made by taxpayers in paying off motor vehicle tax arrears that has been determined by the government. In fulfilling the obligation to pay motor vehicle tax SAMSAT issued the West Java e-Samsat program (Bapenda Jabar).

c. Tax Sanctions (X_3)

Tax sanctions according to Mardiasmo (2016: 12) are a guarantee that the tax laws and regulations (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms

2. Dependent Variable

According to Sugiyono (2016) the dependent variable is often referred to as the output variable, criteria, consequences. In this study the dependent variable is denoted as Y. The dependent variable in this study is taxpayer compliance. According to Rahayu (2013), taxpayer compliance is the compliance of taxpayers in registering themselves, compliance to re-deposit SPT, compliance in calculating and paying taxes owed, compliance in paying arrears.

Data Analysis Techniques

1. Descriptive Statistics Test

Descriptive statistics provide an overview or description of data seen from the average or mean value, standard deviation, variance, maximum, minimum, sam, range, kurtosis and skewness (slope distribution) (Ghozali, 2011: 19).

2. Instrument Test

a. Validity test

According to Ghozali (2016), the validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions contained in the questionnaire are able to reveal something that will be measured by the questionnaire.

b. Reliability Test

In this study, the reliability test used a one-shot method or one-time measurement, where measurements were only carried out once and then the results were compared with other questions or measuring the correlation between the answers to the questions made (Ghozali, 20016) to measure reliability with the Cronbach Alpha statistical test (α). A variable is said to be reliable if the Cronbach Alpha value is> 0.7 (Ghozali, 2016).

3. Classic assumption test

Is a requirement that must exist in multiple linear regression. In the classical assumption test used in this study, several tests were used, including:

a. Normality test

It aims to test whether there are confounding variables that have a normal distribution in the regression model (Ghozali, 2016). As is well known, the t test and F test assume that the residual value follows a normal distribution.

The normality test tool used to test normally distributed data is One Sample Kolmogorov-Smirnov (KS). In the normality test using the Kolmogorov-Smirnov test, if the probability value> 0.05 then Ho is accepted (normally distributed), whereas if the probability value <0.05 then Ho is rejected (not normally distributed).

b. Muliticollinearity Test

The multicollinearity test was used to test whether the regression model found a correlation between the independent variables (Ghozali, 2016). Muliticollinearity can be seen from the tolerance value and variance inflation factor (VIF). Tolerance measures the validity of the selected independent variable that is not explained by other independent variables. So, a low tolerance value equals a high VIF value (because VIF = 1 / Tolerance). The cutoff value commonly used to indicate multicollinearity is the Tolerance value ≤ 0.10 or equal to the VIF value ≥ 10 (Ghozali, 2016).

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is a variance inequality from the residuals of one observation to another. If the residual variance from one observation to another is constant, it is called Homoscedasticity and if it is different it is called Heteroscedasticity (Ghozali, 2016).

4. Multiple Linear Regression

Multiple regression analysis is an extension of the regression method in bivariate analysis which is generally used to test the effect of two or more independent variables on the dependent variable with an interval or ratio measurement scale in a linear equation (Indriantoro and Sumpomo, 2011).

5. Hypothesis testing

a. Hypothesis Test (t test)

This test aims to determine how far the influence of one independent variable individually in explaining the variation of the dependent variable (Ghozali, 2016). The criteria for acceptance and rejection of a hypothesis are:

1. If $t_{count} > t_{table}$, then H_o is accepted (there is a significant effect)
2. If $t_{count} < t_{table}$, then H_o is rejected (no effect)

Based on the basis of significance, the criteria are:

1. If the significance> 0.05 then H_o is rejected
2. If the significance <0.05 then H_o is accepted

b. Simultaneous Hypothesis Test (Test F)

It is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The degree of confidence used is 5%. If the calculated F value is greater than the Ftable value, then the alternative hypothesis states that all independent variables simultaneously have a significant effect on the dependent variable (Ghozali, 2016). With the following conditions:

If $F_{count} > F_{table}$ or $-F_{count} < -F_{table}$ then H_0 is rejected

If $F_{count} \leq F_{table}$ or $-F_{count} \geq -F_{table}$ then H_0 is accepted

c. Analysis of the Coefficient of Determination (R^2)

According to Ghozali (2016), the coefficient of determination test aims to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. The small value of R^2 indicates that the ability of the independent variables to explain the dependent variable is very limited.

IV. RESULTS

Institution Description

One-stop One-Stop System (SAMSAT) or in other languages One-stop Administration Services Office is an administrative system designed to simplify and facilitate public service services whose activities are carried out in one building. SAMSAT was first established in 1976. In the course of time, SAMSAT began to open branches according to its regions, including SAMSAT Bekasi City which is located at Jl. Ir. H. Juanda No 3 A. Margahayu. Bekasi east.

Respondent Description

Respondents who owned motorized vehicles mentioned in this study were categorized into several characteristics consisting of gender, latest education and age. The characteristics in this study are used to explain the demographics of these respondents.

1. Gender

Respondent data based on gender can be seen in the following table:

Table 4.1 Characteristics of Respondents by Gender

Gender	**Frequency**	**Percentage**
Male	60	60%
Women	40	40%
Total	**100**	**100%**

Source: 2020 Data Processing Results

Based on table 4.1, it can be seen that the respondents in this study amounted to 100 people, consisting of 60 men (60%) and 40 women (40%).

2. Last education

Respondent data based on the respondent's latest education can be seen in the following table:

Table 4.2 Characteristics of Respondents Based on Recent Education

Last education	**Frequency**	**Percentage**
High school or less	58	58%
Diploma	13	13%
Bachelor degree)	28	28%
Postgraduate (S2)	1	1%
Total	**100**	**100%**

Source: 2020 Data Processing Results

Based on table 4.2, it can be seen that the respondents in this study amounted to 100 people, consisting of high school seniors or less with a total of 58 people (58%), Diploma with 13 people (13%), Bachelor (S1) with 28 people (28%), and Postgraduate (S2) with the number of 1 person (1%).

3. Age

Respondent data based on the age of the respondent can be seen in the following table:

Table 4.3 Characteristics of Respondents by Age

Respondent age	**Frequency**	**Percentage**
20-24 Years	36	36%
25-29 Years	31	31%
30-34 Years	16	16%
35-49 Years	11	11%
Above 50 Years	6	6%
Total	100	100%

Source: 2020 Data Processing Results

Based on table 4.3, it can be seen that the respondents in this study amounted to 100 people, consisting of 36 people under 20-24 years old (36%), between 25-29 years old with 31 people (31%), ages between 30-34 years with a total of 16 people (16%), aged between 35-49 years with a total of 11 people (11%) and ages more than 50 years with a total of 6 people (6%).

Testing and Data Analysis Results

1. Descriptive Statistics Test

Descriptive statistics provide an overview or description of data seen from the mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (distribution skewness) (Ghozali, 2011). The variables used in this study include tax rates, tax payment methods, tax penalties and taxpayer compliance which will be tested statistically descriptively using the IBM SPSS Statistics 23 program.

Table 4.4 Descriptive Statistics Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tarif Pajak	100	9,00	35,00	25,1100	5,80299
Metode Pembayaran Pajak	100	4,00	20,00	14,9800	4,02512
Sanksi Perpajakan	100	6,00	30,00	19,5200	5,30767
Kepatuhan Wajib Pajak	100	5,00	25,00	17,0600	4,66844
Valid N (listwise)	100				

Source: Secondary data processed (2020)

a. Tax Rate (X_1)

Based on the descriptive test of tax rate data, it can be seen that the maximum tax rate is 35.00 and the minimum is 9.00. While the average value is 25,1100 with a standard deviation of 5.80299, from these results it can be seen that the average value is higher than the standard deviation, this indicates that the data in this study are not varied or homogeneous (grouped).

b. Payment Methods (X_2)

Based on the descriptive test of the tax payment method data, it can be seen that the maximum value of the tax payment method is 20.00 and the minimum value is 4.00. While the average value is 14,9800 with a standard deviation of 4.02512, from these results it can be seen that

the average value is higher than the standard deviation, this indicates that the data in this study are not varied or homogeneous (grouped).

c. Tax Sanctions (X_3)

Based on the descriptive test of tax sanctions data, it can be seen that the maximum value of taxation sanctions is 30.00 and the minimum is 6.00. While the average value is 19.5200 with a standard deviation of 5.30767. From these results it can be seen that the average value is higher than the standard deviation, this indicates that the data in this study are not varied or homogeneous (grouped).

d. Taxpayer Compliance (Y)

Based on the table above, it can be seen that the maximum taxpayer compliance value is 25.00 and the minimum value is 5.00. While the mean (average) is 17.0600 with a standard deviation value of 4.66844, from these results it can be seen that the average value is lower than the standard deviation, this indicates that the data in this study are varied or heterogeneous (not grouped).).

2. Instrument Test

a. Validity test

This test is conducted to test the validity of each statement item in measuring the variable. The correlation technique used to test the validity of the statement items in this study is the Pearson Product Moment correlation. If the correlation coefficient value of the statement item being tested (rcount) is greater than r table of 0.197, it can be concluded that the statement item is a valid construct. The results of the questionnaire validity test for the two variables under study are presented in the following table:

i. Tax Rate Validity Test Results

Table 4.5 Results of the Tax Rate Variable Validity Test (X_1)

Statement Item	r_{hitung}	r_{Table}	Information
Item Statement 1	0.802	0.197	Valid
Item Statement 2	0.913	0.197	Valid
Item Statement 3	0.860	0.197	Valid
Item Statement 4	0.766	0.197	Valid
Item Statement 5	0.676	0.197	Valid
Item Statement 6	0.855	0.197	Valid
Item Statement 7	0.813	0.197	Valid

Source: 2020 Data Processing Results

From table 4.5 above, it can be seen that the correlation coefficient (rcount) of each statement item is greater than the r_{table} value of 0.197. The results of this test indicate that all statement items for the tax rate variable are appropriate to be used as a research measurement tool and can be used for further analysis.

ii. Test Results of the Validity of Tax Payment Methods

Table 4.6 Test Results of Variable Validity of Tax Payment Methods (X_2)

Statement Item	r_{hitung}	r_{Table}	Information
Item Statement 1	0.894	0.197	Valid
Item Statement 2	0.910	0.197	Valid
Item Statement 3	0.840	0.197	Valid
Item Statement 4	0.922	0.197	Valid

Source: 2020 Data Processing Results

From table 4.6 above, it can be seen that the correlation coefficient (rcount) of each statement item is greater than the r_{table} value of 0.197. The results of this test indicate that all statement items for the variable tax payment method are appropriate to be used as a research measurement tool and can be used for further analysis.

iii. Tax Sanctions Validity Test Results

Table 4.7 Test Results of the Validity of Tax Sanctions Variables (X_3)

Statement Item	r_{hitung}	r_{Table}	Information
Item Statement 1	0.772	0.197	Valid
Item Statement 2	0.721	0.197	Valid
Item Statement 3	0.696	0.197	Valid
Item Statement 4	0.854	0.197	Valid
Item Statement 5	0.845	0.197	Valid
Item Statement 6	0.722	0.197	Valid

Source: 2020 Data Processing Results

From table 4.7 above, it can be seen that the correlation coefficient (rcount) of each statement item is greater than the r_{table} value of 0.197. The results of this test indicate that all statement items for the tax sanction variable are appropriate to be used as a research measurement tool and can be used for further analysis.

iv. Taxpayer Compliance Validity Test Results (Y)

Table 4.8 Taxpayer Compliance Variable Validity Test Results (Y)

Statement Item	r_{hitung}	r_{Table}	Information
Item Statement 1	0.725	0.197	Valid
Item Statement 2	0.786	0.197	Valid
Item Statement 3	0.825	0.197	Valid
Item Statement 4	0.869	0.197	Valid
Item Statement 5	0.886	0.197	Valid

Source: 2020 Data Processing Results

From table 4.8 above, it can be seen that the value of the correlation coefficient (rcount) of each statement item is greater than the rtable value of 0.197. The results of this test indicate that all statement items for the taxpayer compliance variable are appropriate to be used as a research measurement tool and can be used for further analysis.

b. Reliability Test

Reliability testing is done by testing the instrument only once, then analyzed using the Alpha Cronbach method. The questionnaire is said to be reliable if the reliability coefficient is positive and is greater than 0.7. The results of the reliability test based on the Alpha Cronbach formula obtained the following results:

Table 4.9 Reliability Test Results of the Research Questionnaire

Variable	Reliability Coefficient	Critical Value	Information
Tax rates	0.914	0.7	Reliable
Tax payment method	0.913	0.7	Reliable
Tax sanctions	0.861	0.7	Reliable
Taxpayer compliance	0.876	0.7	Reliable

Source: 2020 Data Processing Results

From table 4.9 above it can be seen that the reliability value of the statement items on the questionnaire for each variable being studied is greater than 0.7. This result indicates that the statement items in the questionnaire are reliable for measuring the variables.

3. Classic assumption test

Prior to the formation of the regression model, the assumption is tested beforehand so that the formed model provides a BLUE estimate (best linear unbiased estimator). This assumption test consists of three tests, namely the Normality Test, the Heteroscedasticity Test, and the Multicollinearity Test.

a. Normality test

Normality testing is carried out using the Kolmogrov-Smirnov test. According to Singgih Santoso (2012: 204), the basis for decision making can be based on probability (asymptotic significance), namely:

If the probability> 0.05 then the distribution of the population is normal

If the probability <0.05 then the distribution of the population is not normal

Table 4.10 Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	3,07596240
Most Extreme Differences	Absolute	,124
	Positive	,060
	Negative	-,124
Kolmogorov-Smirnov Z		1,241
Asymp. Sig. (2-tailed)		,092

a. Test distribution is Normal.

b. Calculated from data.

Source: Secondary data processed (2020)

Based on the table above, it can be seen that the significance value of Asymp. Sig. (2-tailed) or a probability of 0.092 and greater than 0.05, it can be concluded that the data used has met the normality assumption and can then be used for regression analysis that meets the normality test.

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). To detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and its opposite, namely variance inflation factor (VIF). Tolerance measures the variability of the selected independent variable which cannot be explained by other independent variables. So a low tolerance value is the same as a high VIF value (because VIF = 1 / tolerance) and indicates high collinearity. The cut-off value that is commonly used is a tolerance value of 0.10 or equal to a VIF value above 10 (Ghozali, Imam, Application of Multivariate Analysis with the IBM SPSS Program, 2018: 107-108).

By using the SPSS for Windows program, the VIF value output for each independent variable is obtained as follows:

Table 4.11 Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tarif Pajak	,968	1,033
	Metode Pembayaran Pajak	,408	2,454
	Sanksi Perpajakan	,416	2,405

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Secondary data processed (2020)

The results above show that the VIF value of each independent variable is far below 10, namely X_1 = 1.033, X_2 = 2.454 and X_3 = 2.405. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to constant observation, it is called homoskesdasticity and if it is different it is called heteroscedasticity or heteroscedasticity occurs. A good regression model requires no heteroscedasticity problems. The heteroscedasticity test in this study uses the Glejser test with the provisions on the next page as follows:

If the significance value> 0.05, there is no heteroscedasticity.

If the significance value <0.05, heteroscedasticity occurs.

Table 4.12 Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2,043	1,122		1,820	,072
	Tarif Pajak	-,058	,035	-,165	-1,639	,104
	Metode Pembayaran Pajak	,092	,078	,182	1,179	,241
	Sanksi Perpajakan	,016	,059	,043	,277	,782

a. Dependent Variable: Abs

Source: Secondary data processed (2020)

Based on table 4:12, it is known that the significance value of each variable has a value greater than 0.05, which means that there is no heteroscedasticity in the three variables.

4. Multiple Linear Regression Equation Test and Hypothesis Test

1. Multiple Linear Regression Equation Analysis

The multiple regression model to be formed is as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3$$

Where:

Y = Taxpayer compliance

X_1 = Tax rate

X_2 = Tax payment method

X_3 = Tax Sanctions

b_0 = intercept

b_1, b_2, b_3, b_4 = regression coefficient

By using SPSS, the results of the regression coefficients are as follows:

Table 4.13 Regression Coefficient Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,334	1,751		3,617	,000
	Tarif Pajak	-,127	,055	-,158	-2,310	,023
	Metode Pembayaran Pajak	,614	,122	,530	5,027	,000
	Sanksi Perpajakan	,242	,092	,275	2,633	,010

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Secondary data processed (2020)

From the output above, it is known the constant value and the regression coefficient so that the multiple linear regression equation can be formed as follows:

$$Y = 6.334 - 0.127\ X_1 + 0.614\ X_2 + 0.242\ X_3$$

The equation above can be interpreted as follows:

$b_0 = 6.334$ meaning if, variable X_1 (Tax Rate), X_2 (Tax Payment Methods), X_3 (Tax Sanctions) are zero (0), then the variable Y (Taxpayer Compliance) will be worth 6.334 units.

$b_1 = -0,127$ means if, the tax rate (X_1) increases by one unit and the other variables are constant, then the Y variable will decrease by 0.127 units.

$b_2 = 0.614$ means if, the tax payment method (X_2) increases by one unit and the other variables are constant, then the Y variable will increase by 0.614 units.

$b_3 = 0, 242$ meaning if, tax sanctions (X_3) increases by one unit and the other variables are constant, then the Y variable will increase by 0.242 units.

2. Partial Hypothesis Testing (t-test)

By using the SPSS program, the following outputs are obtained:

Table 4:14 Partial Hypothesis Testing

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,334	1,751		3,617	,000
	Tarif Pajak	-,127	,055	-,158	-2,310	,023
	Metode Pembayaran Pajak	,614	,122	,530	5,027	,000
	Sanksi Perpajakan	,242	,092	,275	2,633	,010

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Secondary data processed (2020)

i. Hypothesis Testing of Tax Rates on Taxpayer Compliance

H_0 : There is no significant effect between tax rates on taxpayer compliance.

H_1 : There is a positive influence between tax rates on taxpayer compliance.

Based on the table above, it shows that the tax rate variable has a tcount of -2.310 and a sig value of 0.023, when compared with the table. The table value is seen from t with the formula df = n- (k + 1), with $\alpha = 5\%$ where n is the number of observations and k is the number of variables. so that df = 100 - 4 = 96, with $\alpha = 5\%$, then the table is 1985. Then -2.310 <-1.985 and 0.023 <0.05, which indicates that H_1 is accepted, which means that the tax rate has a negative and significant effect on motor vehicle taxpayer compliance.

ii. Hypothesis Testing of Tax Payment Methods Against Taxpayer Compliance
H_0: There is no significant effect between tax payment methods on taxpayer compliance.
H_1: There is a significant influence between tax payment methods on taxpayer compliance.

Based on the table above, it shows that the tax payment method variable has a tcount of 5.027 and a sig value of 0.000, when compared with the table. The table value is seen from t with the formula df = n- (k + 1), with α = 5% where n is the number of observations and k is the number of variables. so that df = 100 - 4 = 96, with α = 5%, then the table is 1985. So 5.027> 1.985 and 0.023 <0.05, which indicates that H_1 is accepted, which means that the tax payment method has a positive and significant effect on motor vehicle taxpayer compliance.

iii. Hypothesis Testing of Tax Sanctions on Taxpayer Compliance
H_0: There is no significant effect between tax sanctions on taxpayer compliance.
H_1: There is a significant influence between tax sanctions on taxpayer compliance

Based on the table above, it shows that the tax sanctions variable obtained a tcount of 2.633 and a sig value of 0.010, when compared with the table. The table value is seen from t with the formula df = n- (k + 1), with α = 5% where n is the number of observations and k is the number of independent variables. so that df = 100 - 4 = 96, with α = 5%, then the t table is 1,985. So 2,633> 1,985 and 0.010 <0.05, which indicates that H_1 is accepted, which means that taxation sanctions have a positive and significant effect on motor vehicle taxpayer compliance in paying motor vehicle tax in the joint office of SAMSAT Bekasi City.

3. Simultaneous Hypothesis Testing (F-Test)
H_0: Tax rates, tax payment methods and tax sanctions together do not have a significant effect on taxpayer compliance.
H_1: Tax rates, tax payment methods and tax sanctions together have a significant effect on taxpayer compliance.
The significant level (α) is 5%.
With the following conditions:
If $F_{count} > F_{table}$ or $-F_{count} < -F_{Table}$ then H_0 is rejected
If $F_{count} \leq F_{table}$ or $-F_{count} \geq -F_{table}$ then H_0 is accepted
By using the SPSS program, the following outputs are obtained:

Table 4:15 Simultaneous Hypothesis Testing

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1220,947	3	406,982	41,711	,000[a]
	Residual	936,693	96	9,757		
	Total	2157,640	99			

a. Predictors: (Constant), Sanksi Perpajakan, Tarif Pajak, Metode Pembayaran Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Source: Secondary data processed (2020)

Based on the output above, it is known that the Fcount value is 41.711 with a p-value (sig) of 0.000. With α = 0.05 and degrees of freedom v1 = 100 (n- (k + 1)) and v2 = 4, then we can get Ftable 2,699. Because the value of Fcount> Ftable (41,711> 2,699), it can be concluded that H_0 is rejected, meaning that the tax rate variable, tax payment method and tax sanctions together have a significant effect on taxpayer compliance.

4. Analysis of the Coefficient of Determination (R^2)

After it is known that the R^2 (correlation) value is 0.752, the coefficient of determination can be calculated using the following formula:

Table 4.16 Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,752[a]	,566	,552	3,12365

a. Predictors: (Constant), Sanksi Perpajakan, Tarif Pajak, Metode Pembayaran Pajak

Source: Secondary data processed (2020)

KD = R2 X 100%
= (0.752) 2 X 100%
= 56.6%

Thus, the KD value of 56.6% is obtained, which indicates that the variable tax rate, tax payment method and tax sanctions have a simultaneous effect (together) of 56.6% on taxpayer compliance (Y). While the remaining 43.4% is influenced by other factors that the authors ignore.

Discussion

1. The Effect of Tax Rates on Taxpayer Compliance

Based on the results of the tests conducted, it shows that the tax rate variable has a negative and significant effect on motor vehicle taxpayer compliance. That is, if the tax rate that has been set in the motor vehicle tax law has no effect on taxpayer compliance, so that taxpayers tend to not care about their obligations.

These results support research conducted by Agustina (2016) which states that tax rates have a negative and significant effect on taxpayer compliance. This means that the tax rate has very little effect on taxpayer compliance.

However, this result is different from research conducted by Danarsi (2017) which states that tax rates have a positive and significant effect on taxpayer compliance.

2. The Effect of Tax Payment Methods on Taxpayer Compliance

Based on the results of the tests conducted, it shows that the tax payment method variable has a positive and significant effect on motor vehicle taxpayer compliance.

The results of this study support the research conducted by Juliansyah and Wardani (2018) which states that the payment method has a positive and significant effect on taxpayer compliance. This means that the better the payment method that will be provided to taxpayers to pay off their payments such as the e-SAMSAT payment method, the higher the taxpayer compliance with motorized vehicle taxis.

3. The Effect of Tax Sanctions on Taxpayer Compliance

Based on the results of the tests conducted, it shows that the tax sanctions variable has a positive and significant effect on motor vehicle taxpayer compliance in paying motorized vehicle taxes at the joint office of SAMSAT Kota Bekasi. This means that the stricter the sanctions that will be given to taxpayers, the awareness of compliance with taxpayers will increase.

The results of this study support the research conducted by Dewi and Jati (2018) which states that tax sanctions have a positive and significant impact on taxpayer compliance.

However, the results of this study are different from research conducted by Rumiyatum (2017) which states that tax sanctions do not have a significant effect on taxpayer compliance. That is, tax sanctions do not have a strong enough effect to emphasize taxpayers to comply in paying their obligations in motor vehicle taxes.

V. CONCLUSIONS AND IMPLICATION

Conclusion

From the results of research on "The Effect of Tax Rates, Payment Methods and Tax Sanctions on Motor Vehicle Taxpayer Compliance (Case Study at SAMSAT Bekasi City), the authors can draw the following conclusions:

1. From the partial test results, it can be concluded that the influence of the tax rate variable on taxpayer compliance at SAMSAT Bekasi City has a significant negative effect.
2. From the partial test results, it can be concluded that the influence of the payment method variable on taxpayer compliance at SAMSAT Bekasi City has a positive but insignificant effect.
3. From the results of partial testing, it can be concluded that the influence of the tax sanctions variable on taxpayer compliance at SAMSAT Bekasi City has a positive and significant effect.

Implication

Based on the results of this study, the researcher provides the following suggestions:

1. Tax rates have an effect on taxpayer compliance, so for that people need the ability to pay motor vehicle taxes so that taxpayer compliance occurs.
2. The tax payment method affects taxpayer compliance, therefore it is necessary to improve technology in the ease of paying taxes.
3. Tax sanctions affect taxpayer compliance, therefore it is necessary to have firmness by tax officials / officers to impose severe sanctions in order to create taxpayer compliance.

Limitation

This study has several limitations as follows:

1. In collecting the results of the questionnaire the researchers took a long time due to the current COVID-19 pandemic so that researchers could not conduct surveys directly and could not interact directly with research subjects due to the implementation of physical distancing.
2. There are limitations during the pandemic in finding references because not all theoretical studies can be obtained via the internet, while in compiling this thesis researchers need books as references.

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