

# **The Influence of Taxation Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and Implementation of E-Samsat on Motor Vehicle Taxpayers**

## **(Study on Samsat City of East Jakarta)**

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**Abstract-** *This study aims to test whether there is an effect of Tax Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and Application of E-Samsat on Motor Vehicle Taxpayer Compliance (Study on East Jakarta City Samsat).*

*This type of research uses descriptive research with a quantitative approach, which is measured using multiple linear regression methods with SPSS 22. The population in this study were motorized vehicle taxpayers who were registered at the Joint Office of Samsat, East Jakarta. The sample determined was determined based on the Slovin formula method and the results were 100 samples. The data used in this study are primary data. The data technique used a questionnaire, with the technique of distributing data by accidental sampling*

*The results of this study prove that (1) Taxation knowledge has a positive and significant effect on motor vehicle taxpayers, (2) Taxpayer Awareness has a positive and significant effect on motor vehicle taxpayers, (3) Service*

*Quality has no effect on motor vehicle taxpayers, (4) Tax Sanctions have a positive and significant effect on motor vehicle taxpayers, (5) The application of E-Samsat has a negative effect on motor vehicle taxpayers.*

***Keywords: Taxation Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and E-SAMSAT Implementation***

## **PRELIMINARY**

Taxes are payable levies that must be paid, which is carried out by the state to the community which is coercive and based on law, and will not receive direct compensation and the results of the collection will be used to finance the state's needs in the field of governance and development (Siahaan, 2013).

Central government decentralization is carried out to directly supervise and regulate the functions that exist in the regions for the sake of efficiency and effectiveness of the management of these central government affairs in the fields of policy, planning, implementation or financing, but this cannot be separated from the responsibility of local governments to the central government. (Afandi, 2016)

Law Number 28 of 2009 states that regional taxes are mandatory contributions to regions that are owed by individuals or entities that are compelling under the Law without receiving direct compensation and used for regional needs for the greatest prosperity of the people. This regional tax can come from the regional tax itself or the provincial tax which will be transferred to each region to meet regional needs in the context of the people's welfare.

One of the local taxes is motor vehicle tax, which will be payable and must be paid by taxpayers who have the right and on behalf of motorized vehicles and are registered in certain samsat. The m.kumpran.com page states that the population of motorized vehicles in East Jakarta during 2018-2019 has reached 2.6 million units. This number includes four-wheeled vehicles or more, around 1 million units, and 1.6 million two-wheeled vehicles. During 2018-2019 the average number who have re-registered is around 1.4 million motorized vehicles. This means that nearly 40 percent or 1.2 million units are still in arrears.

Taxpayer compliance will greatly affect tax revenue because basically if taxpayer compliance increases, it can indirectly increase state revenue from the taxation sector. (Wardani & Rumiyatun, 2017). In tax revenue, taxpayer compliance is a very problem country development. As for other problems that are generally faced by taxpayers, there are still many taxpayers who do not know the allocation of the tax money they pay.

(Susanti, 2018). (Ilhamsyah, Endang, & Dewantara, 2016) states that tax compliance is influenced positively simultaneously (simultaneously) and significantly by the variable of taxpayer understanding of tax regulations, tax awareness, service quality and tax sanctions. Meanwhile, according to Wardani & Rumiyaun (2017), there are several factors that can increase taxpayer compliance, including taxpayer knowledge, awareness of tax payers, tax sanctions, and the drive thru system.

Knowledge of taxation is a basic understanding for taxpayers, which is knowledge of the law, laws, and correct taxation procedures, so that if the taxpayer already knows and understands the functions and roles of taxation, the taxpayer will be more obedient and obedient in tax matters. . According to (Carolina, 2009) "Tax Knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation.

Tax awareness is a condition where taxpayers know and understand everything about taxation without coercion from other parties (Wardani & Rumiyaun, 2017). Tax awareness will arise from within the taxpayer itself. If taxpayers begin to understand and realize the importance of paying taxes, the level of compliance of the taxpayers in tax matters will increase.

The quality of service according to (Boediono, 2003) "is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success". The quality of interaction, environmental quality, and the results of the quality of services provided will affect taxpayer compliance (Cakoro, Susilo, & Zahroh, 2015) According to (Supadmi, 2010) "it is said that to increase taxpayer compliance in fulfilling tax obligations, service quality must be improved by tax apparatus. Quality services must be pursued by providing 4 K, namely security, comfort, smoothness, and accountable legal certainty. Good tax services by tax officials make taxpayers feel valued and feel safe in fulfilling their tax obligations (Cakoro, Susilo, & Zahroh, 2015)

Guarantee or prevention (preventive) so that the tax regulations that have been regulated can be obeyed and not violated by taxpayers is the existence of tax sanctions (Mardiasmo, 2011). Taxpayer compliance can be influenced by tax sanctions, so that with tax sanctions it can be useful for law enforcement in realizing the value of order in

taxation, so that taxpayers obey to pay their taxes so that they can increase state revenue from the taxation sector.

The e-samsat service is an online tax payment service that can be made through the national online samsat application (samolnas), and can be paid via e-banking, or bank ATMs that have been determined by certain samsat. The e-Samsat service is an effort made by the National Police Corps and related agencies to optimize the level of compliance and make it easier for taxpayers to pay their taxes. (Yuniar, 2018).

By obtaining the results of the previous research mentioned above and the addition of the variable application of the electronic system of Samsat (e-Samsat), the authors decided to conduct a study entitled "**The Influence of Taxation Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and E-Samsat Application of Compliance. Motor Vehicle Taxpayers (Study on Samsat City of East Jakarta)**".

## **LITERATURE REVIEW**

### **Definition of Tax**

Based on Law No. 28 of 2007 article 1 states that tax is a mandatory contribution to the state that owes it is forcing based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

### **Tax Function**

According to the official (2014), tax has two functions, namely the first is the budgetary function (the source of state finance), and the second is the regularend (regulatory) function. The function of the budgetair or source of state finance means that tax is a source of government revenue that is used to finance government and development expenditures. The government's efforts to be able to get as much revenue as possible for the state treasury. Efforts taken by the government are by extensification and intensification of tax collection through improving regulations on various types of taxes, such as Motor Vehicle Tax (PKB), Income Tax (PPH), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), Taxes Earth and Buildings (PBB), and others.

The regularend or regulatory function means that tax is a tool to regulate and implement government regulations in the social and economic fields and achieve goals set outside the financial sector. Examples of implementing taxes as a regulator are taxes imposed on luxury goods, progressive tax rates, export tax rates, etc.

### **Local tax**

Local taxes are taxes set by the local government with regional regulations, and their collection authority is exercised by the regional government and the results are used to finance local

government expenditures in government implementation and development in the regions (Siahaan, 2013).

### **Vehicle tax**

Motor vehicle tax is a regional tax that is classified as a provincial tax. The object of a motorized tax vehicle is a taxpayer who has control of a vehicle and / or ownership of a motorized vehicle. The meaning of motorized vehicles is:

1. All types of wheeled vehicles and their trailers or not, used on all types of road or water operated, which are controlled by using technical equipment (motorbikes or other similar equipment that functions as a converter of certain energy resources so become the power that generates motion in said motorized vehicle, including heavy equipment and similar large tools which are not permanently attached to operation using wheels and motors.
2. Motorized vehicles operated on all types of roads on wheeled land along with their trailers and in water with a gross content size of five Gross Tonnage (GT 5) up to seven Gross Tonnage (GT 7).

Subjects of motorized vehicle tax are personal taxpayers or agencies owning motorized vehicles. The object of motor vehicle tax is ownership of motorized vehicles.

### **Taxpayer Compliance**

According to Nurmatu in the journal (Ilhamsyah, Endang, & Dewantara, 2016). Taxpayer compliance is a condition in which the taxpayer carries out everything that is his tax liability. According to Siti Kurnia in the journal Desi et al. (2019). Tax compliance is the obedience of taxpayers in implementing applicable taxation provisions. According to Puri in the journal Desi et al. (2019). Tax compliance is a condition in which the taxpayer fulfills all tax obligations and carries out taxation matters.

### **Taxpayer Knowledge About Tax Regulations**

According to Widayanti in (Ilhamsyah, Endang, & Dewantara, 2016) disclosing various things which include the knowledge and understanding of taxpayers are as follows:

- a. Knowing and understanding about their rights and obligations as a taxpayer.
- b. Ownership of NPWP is a means to streamline tax administration, taxpayers who already have income are obliged to register themselves to get their Taxpayer Identification Number.
- c. Know and understand about tax sanctions.
- d. Know and understand about PKP, PTKP, and tax rates. So that they will be able to calculate and report their taxation obligations correctly and properly.
- e. Knowledge and understanding of tax regulations obtained through socialization and training.

### **Taxpayer Awareness**

In Wardani & Rumiyaun (2017). Taxpayer awareness is a condition of knowing and understanding about taxes without coercion from other parties. In Nasution (2003: 62) in (Ilhamsyah, Endang, & Dewantara, 2016). Taxpayer awareness is the attitude of taxpayers who understand and are willing to carry out their obligations to pay taxes and have reported all their income without being hidden in accordance with applicable regulations.

### **Service quality**

According to Kotler in (Ilhamsyah, Endang, & Dewantara, 2016). There are 5 aspects that are of concern if other people assess services, namely: (1) Tangible, including physical facilities, equipment, employees, and communication targets, (2) Empathy, which includes ease of making relationships, good communication, personal attention, and understand customer needs, (3) Responsiveness, the desire of staff to help customers and provide responsive services, (4) Reliability, the ability to provide the promised service immediately, accurately, reliably, and satisfactorily, (5) Assurance, includes ability, knowledge, politeness, as well as trustworthy character possessed by the staff (free from danger, risk and doubt).

### **Tax Sanctions**

According to Madiasmo in (Ilhamsyah, Endang, & Dewantara, 2016)). Revealed, tax sanctions are a guarantee and / or prevention (preventive) so that the tax rules in effect are not violated by taxpayers. in that sense, tax sanctions are a means of preventing taxpayers from violating existing tax provisions and regulations. According to Syafirudin in Desi et al. (2019). Tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed or in other words, tax sanctions are a tool (preventive) so that taxpayers do not violate taxation norms.

### **Application of E-Samsat**

The use of Samsat electronic services through the National Samsat Online (Samolnas) application can be done as follows:

- a. Download the National Samsat Online (Samolnas) application on the Android Play Store
- b. Select the motor vehicle tax (PKB) menu and click the registration menu
- c. Then a notification will appear, Proof of Payment of Payment Obligations (TBPKP) and stickers of validation of Vehicle Registration Certificate (STNK) will be sent to the address listed on the STNK. Here, the taxpayer is asked to make a decision, whether to agree or not, then click the agree button

- d. Then a form will appear that must be filled in, namely the vehicle police number, Family Identification Number (NIK), the last five digits of the frame number, telephone number, and email.
- e. Fill in the form carefully and with the correct data, then click continue. The system will process the data for approximately one minute. If the data entered is correct, complete data will appear regarding the vehicle that you will pay the tax as well as the amount of tax to be paid.
- f. Click the agree button to get a pay code. The code will later be used to pay taxes via banking E-Channel (e-banking or ATM).

#### **The Influence of Taxation Knowledge on Motor Vehicle Taxpayer Compliance**

According to Dewi & Rumiyatun (2017). Tax knowledge is information that becomes the basis for taxpayers who are used to act, regulate taxation strategies and make decisions in receiving rights and exercising their obligations as taxpayers in connection with the implementation of rights and obligations in the field of taxation.

Based on previous research by Cakoro, Susilo, & Zahroh (2015), revealed that the tax knowledge variable has a significant effect on taxpayer compliance. According to research by Ilhamsyah, Endang, & Dewantara (2016) and research by Oladipupo & Obazee, (2016) revealed that the tax knowledge variable has a positive and significant effect on taxpayer compliance. Research conducted by Putra, Kusuma, & Dewi (2019) and research by Olaoye, Ayeni, & Alaran (2017) revealed that the tax knowledge variable has a positive effect on taxpayer compliance.

#### **The Influence of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance**

Taxpayer awareness is a condition that taxpayers are aware of the importance of taxes without coercion from other parties. Increased taxpayer compliance will occur if taxpayers have realized the importance and benefits of paying taxes. (Fitriani, 2018: 21).

In the research of Wardani & Rumiyatun (2017), Ilhamsyah, Endang, & Dewantara (2016), Wardani & Asis (2017), Sania, & Yudianto (2018), the results of their research show that the taxpayer awareness variable has a positive effect on motor vehicle taxpayer compliance.

#### **The Effect of Service Quality on Motor Vehicle Taxpayer Compliance**

Service is a process is a process of assisting others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success (Kusuma, 2014). Taxpayer compliance depends on how tax officers provide good and satisfying service to taxpayers who are and want to fulfill their obligations as taxpayers (Ilhamsyah, Endang, & Dewantara, 2016)

In research conducted by Cakoro, Susilo, & Zahroh (2015), which is supported by research by Ilhamsyah, Endang, & Dewantara (2016), and Sania, & Yudianto (2018) shows that the variable quality of tax services has a positive and significant effect on mandatory compliance. tax.

### **Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance**

Tax sanctions are another factor that can increase motor vehicle taxpayer compliance (Wardani & Rumiyaun, 2017). The implementation of strict and consistent tax law enforcement will be able to create more compliance from taxpayers, which will lead to increased revenue from the tax sector. The administration of administrative sanctions for violating tax provisions is intended to prevent unwanted behavior so that more compliance will be achieved from taxpayers (Wardani & Rumiyaun, 2017).

Research conducted by Cakoro, Susilo, & Zahroh (2015), Ilhamsyah, Endang, & Dewantara (2016), and Putra, Kusuma, & Dewi (2019). shows that the tax sanctions variable has a positive and significant effect on taxpayer compliance. Research conducted by Oladipupo, & Obazee (2016), shows that the tax sanction variable has a positive and insignificant effect on taxpayer compliance.

### **The Effect of E-Samsat Implementation on Motor Vehicle Taxpayer Compliance**

Electronic samsat (E-samsat) is an online tax payment service facility through the national online samsat application (Samolnas) which is paid via e-banking or a predetermined Bank ATM. This facility aims to make it easier for taxpayers to meet their motor vehicle tax obligations. Research conducted by Yolani, Djatikusuma, & Sugara (2012) revealed that online tax payments have an effect on taxpayer compliance.

### **Hypothesis Development**

H<sub>1</sub>: Taxpayers' knowledge affects Motor Vehicle Taxpayer Compliance

H<sub>2</sub>: Taxpayer Awareness affects Motor Vehicle Taxpayer Compliance

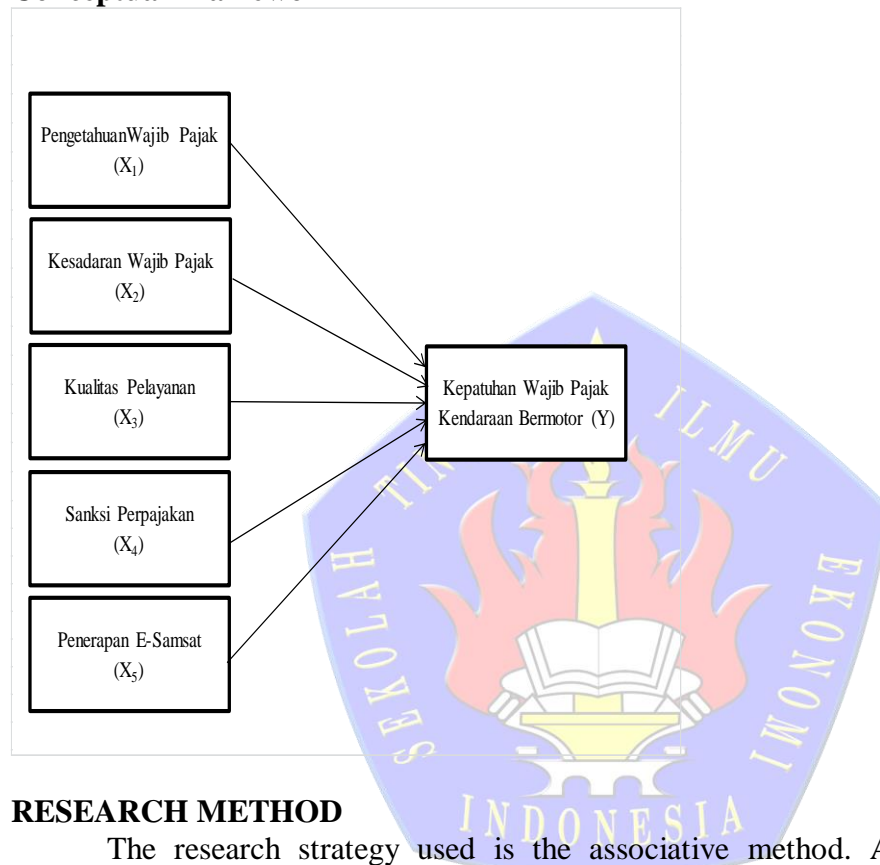
H<sub>3</sub>: Service Quality affects Motor Vehicle Taxpayer Compliance

H<sub>4</sub>: Tax Sanctions affect Motor Vehicle Taxpayer Compliance

H<sub>5</sub>: The implementation of E-Samsat has an effect on Motor Vehicle Taxpayer Compliance



### Conceptual Framework



### RESEARCH METHOD

The research strategy used is the associative method. Associative research is research that aims to determine the effect or relationship between two or more variables (Sugiyono, 2014). The research strategy used in this research is quantitative methods with data collection techniques using a questionnaire. Quantitative research can be defined as a method that views reality, symptoms or phenomena that can be classified concretely, measured and the relationship between symptoms is causal (Sugiyono, 2014).

The sample is determined by accidental sampling (the technique of determining the sample by chance), that is, whoever the object happens to fill out a questionnaire and according to the required criteria, it can be used as a sample. The sample used in this study were 100 respondents based on the Slovin formula.

The research data collection method uses questionnaires. The questionnaire is a list of questions that must be answered by the respondent. Questions will be asked with the content of indicators of tax knowledge, taxpayer awareness, service quality, tax sanctions and the application of e-Samsat and motor vehicle taxpayer compliance indicators using a Likert scale. According to (Anwar, 2014)) The Likert scale is a scale based on the sum of the respondents' attitudes in responding to statements regarding the indicators of a concept or variable that is being measured using a 4-point Likert scale. With the following details:

- 1) The category "strongly agree" (SS) was given a score of 4
- 2) "Agree" category (S) is given a score of 3
- 3) Category "Disagree" (TS) is given a score of 2
- 4) The "Strongly Disagree" (STS) category was given a score of 1

## RESULTS AND DISCUSSION

### T test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.536	1.601		1.584	.117
	Pengetahuan Perpajakan	.225	.110	.210	2.041	.044
	Kesadaran Wajib Pajak	.377	.112	.358	3.356	.001
	Kualitas Pelayanan	.089	.091	.100	.984	.328
	Sanksi Perpajakan	.282	.090	.304	3.126	.002
	Penerapan E-Samsat	-.148	.065	-.223	-2.288	.024

Sumber: Output SPSS 22, 2020

This study uses 5 independent variables and one dependent variable, the number of samples (N) in this study is 100 samples, and a significant t value of 0.05 ( $\alpha = 5\%$ ), so from these data, the residual df value is 94 (df). =  $Nk-1 = 100-5-1 = 94$ ) so that we get  $t_{Table}$  ( $t_{Table} = df; \alpha$ ) of 1.98552.

According to the t test table above, it can be concluded as follows:

#### 1. The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance

The  $t_{count}$  for the tax knowledge variable is 2.041, meaning that the  $t_{count}$  is greater than t table 1.98552, and the significance value is 0.044 less than 0.05 ( $0.044 < 0.05$ ), so it can be

concluded that the tax knowledge variable has a positive and partially significant effect. motor vehicle taxpayer compliance. Thus  $H_1$  states that taxation knowledge affects motor vehicle taxpayer compliance, accepted.

## 2. The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance

The  $T_{count}$  for the taxpayer awareness variable is 3.356, meaning that  $t_{count}$  is greater than  $t_{table}$  1.98552, and a significance value is 0.001 less than 0.05 ( $0.001 < 0.05$ ), so it can be concluded that the taxpayer awareness variable has a positive and significant effect. partially on compliance with motor vehicle taxpayers. Thus  $H_2$  states that taxpayer awareness affects motor vehicle taxpayer compliance, accepted.

## 3. Effect of Service Quality on Motor Vehicle Taxpayer Compliance

$T_{count}$  for the service quality variable of 0.984 means that  $t_{count}$  is smaller than  $t_{table}$  1.98552, and a significance value of 0.328 is greater than 0.05 ( $0.328 > 0.05$ ), so it can be concluded that the variable service quality has no positive and insignificant effect. partial to motor vehicle taxpayer compliance. Thus  $H_3$  which states that service quality affects taxpayer compliance, is rejected.

## 4. The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance

$T_{count}$  for this variable is 3.126, meaning that  $t_{count}$  is greater than  $t_{table}$  1.98552, and a significance value of 0.002 is less than 0.05 ( $0.002 < 0.05$ ), so it can be concluded that the tax sanctions variable has a positive and partially significant effect on motor vehicle taxpayer compliance. Thus  $H_4$  which states that taxation sanctions affect motor vehicle taxpayer compliance, is accepted.

## 5. The Effect of E-Samsat Application on Motor Vehicle Taxpayer Compliance

$T_{count}$  for this variable is -2,288, meaning that  $t_{count}$  is smaller than  $t_{table}$ , and a significance value of 0.024 is less than 0.05 ( $0.024 < 0.05$ ), so it can be concluded that the variable application of e-Samsat has a negative and partially significant effect on compliance. motor vehicle taxpayers. Thus  $H_5$  which states that the application of e-Samsat affects motor vehicle taxpayers is accepted.

**F test****F Test Results**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	272.403	5	54.481	17.503	.000 <sup>b</sup>
	Residual	292.597	94	3.113		
	Total	565.000	99			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Penerapan E-Samsat, Pengetahuan Perpajakan, Sanksi Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak

Based on the table 4.13 above, it is known that the value of  $F_{\text{count}}$  is 17.503, and it is known that the  $F_{\text{Table}}$  value has 5 independent variables and the sample (N) is 100, then the  $F_{\text{Table}}$  is 2.31 ( $F_{\text{Table}} = df \text{ variable}; df \text{ sample}$ ). This means that  $F_{\text{count}}$  is greater than  $F_{\text{Table}}$ , it can be concluded that the independent variables (tax knowledge, taxpayer awareness, service quality, tax sanctions, and application of e-Samsat) simultaneously affect the dependent variable (motor vehicle taxpayer compliance).

**Discussion****1. The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance**

Based on this research, it shows that the tax knowledge variable has a positive and significant effect on motor vehicle taxpayer compliance. It can be seen from the coefficient value which has a positive value of 0.225 and a significant value of 0.044 ( $0.044 < 0.05$ ).

Knowledge of taxation is a basic understanding for taxpayers regarding the law, laws and correct taxation procedures. The high level of knowledge possessed by taxpayers, the higher the level of taxpayer compliance in the sense that taxpayers will be more obedient and obedient in fulfilling their tax obligations (Wardani & Rumiyaun, 2017).

The results of this study are in line with the research of Cakoro, Susilo, & Zahroh (2015). Randi, Maria & Rizky (2016), Oladipupo & Obazee (2016), Olaoeye, Ayeni, & Alaran (2017) and research by Wirmie, Indra, & Maya (2019) which reveal that tax knowledge variables have a positive and significant effect on mandatory compliance. tax.

**2. The Influence of Taxpayer Awareness on Motor Vehicle Taxpayers**

Based on the research conducted, it shows that the independent variable (taxpayer awareness) has a positive and significant effect on taxpayer compliance, because it can be

seen from the coefficient value which has a positive value of 0.377 and a significance value of 0.001 ( $0.001 < 0.05$ ).

According to Wardani & Rumiyaun (2017) tax awareness is a condition for taxpayers to have knowledge and understanding of taxation, a sign that there is coercion from anywhere. A low level of awareness will tend to make taxpayers not to carry out their tax obligations and violate applicable tax regulations.

This study has the same results as the research of Ilhamsyah, Endang, & Dewantara (2016), Wardani & Rumiyaun (2017), Wardani & Asis (2017) Sania & Yudianto (2018), the results of their research show that the taxpayer awareness variable has a positive and significant effect. motor vehicle taxpayer compliance.

### **3. The Effect of Service Quality on Motor Vehicle Taxpayer Compliance**

The results of this study indicate that the tcount for the service quality variable is 0.984, meaning that tcount is smaller than ttable 1.98552, and the significance value is 0.328 greater than 0.05 ( $0.328 > 0.05$ ), so it can be concluded that the service quality variable has no effect. positive and partially insignificant towards motor vehicle taxpayer compliance.

Service quality is an assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success, Desi et al. (2019). The results of this study are in line with research conducted by Olaoye, Ayeni, & Alaran (2017) where the results of the research reveal that tax administration or service quality does not have a significant effect on taxpayer compliance.

### **4. Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance**

Based on the research conducted, the tax sanctions variable has a positive and significant effect on taxpayer compliance, it can be seen from the tax sanctions variable which has a positive coefficient of 0.288 and a significance value of 0.002 ( $0.002 < 0.05$ ) and the Tcount value for the tax sanction variable is 3.126 means that tcount is greater than t table 1.98552.

Tax sanctions according to Mardiasmo (2011) are guarantees where the laws and regulations on taxes or tax norms can be implemented. The existence of rules and laws for tax violators can make taxpayers obey to fulfill their tax obligations.

Based on the research conducted the results are the same as the research results of Cakoro, Susilo, & Zahroh (2015), Ilhamsyah, Endang, & Dewantara (2016), and Putra, Kusuma, & Dewi (2019), showing that the tax sanctions variable has a positive and significant effect on taxpayer compliance variable.

### **5. The Effect of the Application of E-Samsat on Motor Vehicle Taxpayer Compliance**

The variable of implementing e-Samsat has a negative and significant effect on taxpayer compliance, it can be seen from the variable of e-Samsat application which has a coefficient of -0.148, the Tcount for the variable of applying the e-Samsat tax is -2.288 means that the tcount is smaller than t the significance of 0.024 is smaller than 0.05 ( $0.024 < 0.05$ ).

E-Samsat is a vehicle tax payment service facility through the Samolnas application (National Samsat Online) which is paid through bank ATMs. The e-Samsat service is made to make it easier for taxpayers to fulfill their tax obligations. This facility has just been implemented so that there are still many taxpayers who do not know the usefulness of this Samolnas facility. This is evident in table 4.4 because 89% of respondents have never used the e-samsat (samolnas) facility.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion**

By looking at the results of analysis and discussion of tax knowledge, taxpayer awareness, service quality, tax sanctions, and the application of e-Samsat to motor vehicle taxpayer compliance, which has been described statistically using the SPSS version 22 application program with 100 respondents. motorized vehicle tax which is a taxpayer at the Joint Office of East Jakarta Samsat, based on the data that has been collected and tests that have been carried out using multiple linear regression models, so the conclusions in this study include.

1. Tax knowledge variable has a positive and significant effect on motor vehicle taxpayer compliance. So that proves that the increasing knowledge of taxpayers taxation, the more taxpayer compliance will increase in fulfilling their tax obligations.
2. Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance. So it proves that the increasing awareness of taxpayers, the more taxpayer compliance will increase in fulfilling their tax obligations.
3. There is no and insignificant effect of service quality variables on motor vehicle taxpayer compliance. So it proves that the variable service quality is one of the general factors, whether or not the quality of service has no effect on taxpayer compliance in fulfilling their tax obligations.
4. The tax sanction variable in this study has a significant positive effect on motor vehicle taxpayer compliance. So it proves that the increasing tax sanctions given, the more taxpayer compliance will increase in fulfilling their tax obligations.
5. The variable application of e-Samsat has a negative and significant effect on motor vehicle taxpayer compliance. So it proves that the e-Samsat service provided does not affect taxpayers in fulfilling their tax obligations.

#### **Suggestion**

Based on the results of the research, discussion, and conclusions that the researchers have done, the suggestions given by the researchers are as follows:

1. This study shows that the variable service quality and application of e-Samsat has no effect on motor vehicle taxpayer compliance. So it is suggested that the East Jakarta Samsat Joint Office continue to improve the quality of its services, and further increase the socialization of the existence of e-Samsat services which is aimed at making it easier for taxpayers to fulfill their tax obligations.
2. It is suggested to the next researchers to discuss more broadly the effect of implementing the e-Samsat service on taxpayer compliance in paying motor vehicle taxes.

For further researchers, it is recommended that they add or replace the independent variables that have been used in this study, in order to better know the factors that cause taxpayer compliance so that they can produce useful information.

### **Research Limitations**

This study uses primary data or obtains data by distributing questionnaires and the object of this research is a motorized vehicle taxpayer registered at the Joint Office of East Jakarta Samsat, the limitation found is that researchers cannot distribute questionnaires directly by accompanying respondents to fill out questionnaires, researchers use questionnaires online using google form for questionnaires and distributing them through several social media applications such as whatsapp, instagram, twitter, ask, and sms. This is due to the Covid-19 pandemic, which requires especially the Jakarta area to do Work From Home (WFH) and Learn from home. This study used a relatively small number of 100 research samples, and this study also only distributed questionnaires without interviews with respondents so that researchers did not get clearer and more accurate information from the respondents, so that these factors could have the possibility that the answers given by respondents are relatively dishonest, so they cannot produce answers that describe the actual conditions.

### **Further Research Development**

For further researchers, it is hoped that they can discuss more deeply about the effect of the application of e-Samsat because in this study it results that the application of e-Samsat has a negative effect on motor vehicle taxpayer compliance while the existence of e-Samsat services issued by the government or the East Jakarta Samsat Joint Office is for makes it easier for taxpayers to fulfill their tax obligations, and for further researchers it is hoped that they can add or replace other independent variables not contained in this study, so that they can find out more about the factors that affect taxpayer compliance, and the limitations of research in this study can be handled so that can provide better and useful information for many parties

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