Determinants of Motor Vehicle Taxpayer Compliance in Kuningan District

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ABSTRACT

This study aims to determine the effect of taxpayer knowledge, income level, and service quality on motor vehicle taxpayer compliance registered at the SAMSAT Office of Kuningan Regency. This study used primary data, namely a questionnaire distributed to 100 motor vehicle taxpayers. The sampling technique used is convenience sampling. The data analysis methods used in this study are descriptive analysis tests, data quality tests, multiple linear regression analysis, and classical assumption tests. This study's results significantly influence Taxpayer Knowledge of Motor Vehicle Taxpayer Compliance. Meanwhile, the Income and Quality of Service level does not affect the Compliance of Motor Vehicle Taxpayers.

Keywords: *Taxpayer Compliance, Taxpayer Knowledge, Income Level, Quality of Service*

1. INTRODUCTION

Economic growth in Indonesia experienced a significant decline in 2020, which was marked by a state budget deficit of 6.34% due to the Coronavirus disease 19 (COVID-19) pandemic, which resulted in the cessation and obstruction of social and economic life, moving activities and slowing down the economy. The decline in the Indonesian economy aligns with the decline in state revenue receipts. One of the country's principal revenue receipts is derived from tax revenues. According to information on the 2021 State Budget, Indonesia will still experience a deficit of around 5.70%, and total income from taxes will reach Rp. 1,444.5 trillion or 82.84% of the total state revenue, namely Rp. 1,743.6 trillion (Ministry of Finance, 2021).

Figure 1: Graph of Provincial Tax Revenue in West Java

Based on Figure 1.1. The amount of local tax revenue in West Java has fluctuated. From 2017 to 2019, the majority of each type of tax has increased. However, in 2020, the beginning of the COVID-19 pandemic, three types of taxes, namely Motor Vehicle Tax (PKB) and Transfer Fee for Motor Vehicles 1 2, have decreased quite drastically. Receiving this regional tax helps increase the Regional Original Revenue (PAD) of West Java Province. In 2021, the type of Motor Vehicle Tax (PKB) received the largest realization among other types of taxes and contributed 40.23% or Rp. 8,179,965,230,060 of the total regional original income, which is Rp. 20,333,679,966,126.

Motor Vehicle Tax (PKB), as defined in Article 1 points 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009, is a tax on ownership and control of motorized vehicles. The implementation of the collection is carried out at the SAMSAT Joint Office. The SAMSAT Joint Office involves three government agencies: the Regional Revenue Agency, the Regional Police of the Republic of

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Indonesia, and PT. (Persero) Jasa Raharja Loss Insurance.

One of the regencies in West Java Province is Kuningan Regency. Kuningan Regency has one branch service office, the SAMSAT Joint Office, which is the place for motor vehicle taxpayers in Kuningan Regency to carry out their tax obligations. It is expected to provide good and quality service to minimize the possibility of taxpayers experiencing difficulties in fulfilling their obligations.

Table 1. Target and Realization of Motorized Vehicle Tax Revenue in Kuningan Regency in 2017 – 2021

Year	Target	Realization	Achievment
2017	Rp 78,501,000,000	Rp 85,142,238,600	108.46%
2018	Rp 90,581,000,000	Rp 97,260,000,000	107.37%
2019	Rp 104,169,000,000	Rp 106,327,069,200	102.07%
2020	Rp 135,179,822,750	Rp 102,031,451,300	75.48%
2021	Rp 104,691,556,000	Rp 108,157,351,900	103.31%

Sources : Procced Data (2022)

Based on Table 1, the realization of Motor Vehicle Tax revenue in Kuningan Regency in 2021 is reaching Rp. 108,157,351,900. or 103.31% of the revenue target, amounted to Rp. 104,691,556,000. An increase in the number of motor vehicle taxpayers supported the increase in the number of realizations. However, compare the realized amount in 2021 with the previous revenue target, namely in 2020, which amounted to Rp. 135,179,822,750. Then, the realization in 2021 has yet to reach the predetermined target. It is because the Kuningan Regency Government has lowered the target amount in 2021.

Table 2. Percentage of Motorized Vehicle Taxpayers in Arrears in Kuningan Regency in 2017-2021

Year	Number of Motorized Vehicle Taxpayers	Number of Motorized Vehicle Taxpayers in Arrears	Number of Motorized Vehicle Taxpayers Not in Arrears	Percentage
2017	331.028	115.387	215.641	34,85%
2018	331.949	101.806	230.143	30,66%
2019	345.121	104.074	241.047	30,15%
2020	336.360	115.861	220.499	34,44%
2021	339.909	121.840	218.069	35,84%

Sources: Procced Data (2022)

The number of motor vehicle taxpayers with arrears from 2018 - 2021 has increased yearly. The increasing number of delinquent taxpayers is a phenomenon related to taxpayer compliance in fulfilling tax obligations promptly because, based on the Decree of the Minister of Finance No.544/KMK.04/200 taxpayers are categorized as compliant taxpayers, one of which is not having tax arrears for all types of taxes unless permission has been obtained to repay or delay tax payments. The number of motor vehicle taxpayers who have arrears in Kuningan Regency in 2021 reaches 121,840 taxpayers or 35.84%, and the number is higher than the previous year, which only reached 115,861 or 34.44%. In addition, with the increase in the number of taxpayers in arrears, the number of motor vehicle taxpayers who commit traffic violations also increases because their Motor Vehicle Registration Certificate is considered invalid.

Based on Article 70 of Law No. 22 of 2009 regarding the ratification of vehicle registration certificates (STNK), a valid STNK is an STNK that has been renewed annually, meaning that an STNK is considered valid only if the taxpayer has paid the motorized vehicle tax. Suppose the taxpayer continues to use a motorized vehicle with an invalid STNK. In that case, indirectly, this is a violation that will result in the taxpayer being subject to additional sanctions because apart from being late in paying motorized vehicle tax, the taxpayer has also violated traffic regulations, one of which does not bring valid motor vehicle documents.

This study proposes to investigate the effect of knowledge of taxpayer compliance, income

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levels on motor vehicle taxpayer compliance, and service quality on motor vehicle taxpayer compliance.

2. LITERATURE REVIEW

According to Putri et al. (2019), this theory refers to how a person explains the causes of other people's behaviour, which will be determined by internal or external influences that will impact individual behaviour. Internally caused behaviour is behaviour that originates in an individual's behaviour. Behaviour caused externally results from external parties, namely individuals who are indirectly or forced to behave this way by a condition.

Taxpayer compliance is the fulfilment of tax obligations carried out by taxpayers in the framework of contributing to the development of this country, which is expected to be voluntarily fulfilled. Compliant taxpayers are the status given to individual taxpayers or corporate taxpayers determined by the Director General of Taxes based on specific criteria that emphasize the compliance of the taxpayer concerned in complying with tax regulations (Mahadianto & Astuti, 2017).

Taxpayer knowledge is how much knowledge or insight about taxes the taxpayer has. Concerning this research, taxpayer knowledge is everything taxpayers know regarding taxation regarding the tax system, tax payment procedures, tax reporting, and tax sanctions (Kowel et al., 2019).

In the Big Indonesian Dictionary (KBBI), income is the result of work (business or so on). According to Marbun (in Erlindawati & Novianti, 2020: 68), income in the management dictionary is money received by individuals, companies and other organizations through wages, salaries, rent, interest, commissions, fees and profits.

According to the Law of the Republic of Indonesia No. 25 of 2011 concerning public services, service is a series of activities meeting service needs under statutory regulations on goods, services or administrative services provided by the government. Service quality can be defined as an organization's ability to meet or exceed customer expectations. The quality of this service can be interpreted as the level of guest or consumer satisfaction. At the same time, the level of guest satisfaction can be obtained by comparing the type of service that consumers receive with the expected service.

Taxpayer knowledge is an internal factor that can influence the public or taxpayers in carrying out and complying with their tax obligations under applicable laws and regulations. (Danarsi et al., 2017).

The amount of knowledge possessed depends on the intelligence of each taxpayer in capturing, processing, and understanding the knowledge he has. Knowledge of taxation is a basic understanding of taxpayers in carrying out their tax-paying obligations. (Dewi et al., 2020) Suppose the taxpayer knows procedures for paying taxes, tax functions, sanctions, and other tax regulations. In that case, the taxpayer will realize how vital taxes are for state operations so that they will always pay taxes on time rather than having to be in arrears and ultimately subject to sanctions. (Kowel et al., 2019). So, the more tax knowledge people have, the more obedient the taxpayer will be in carrying out their obligations.

This is supported by the research results of Kowel et al. (2019), Anto et al. (2021), and Sakura Rachman (2021), which state the knowledge of motor vehicle taxpayers. Based on this, the first hypothesis is formulated as follows:

H$_1$: Taxpayer Knowledge Affects Taxpayer Compliance

Based on the attribution theory, income level is an internal factor influencing taxpayers to pay their taxes. Income is any additional economic capacity received or obtained by a taxpayer from within the country and abroad that can be used for consumption or to increase the taxpayer's wealth in whatever name and form. (Undang-Undang No. 36 Tahun 2008 Pasal 4 ayat 1). Each taxpayer's income level is

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different according to his job, income and expenses for survival. If the taxpayer has a high income, is very capable of meeting all his basic needs and has the rest of this income, he will not mind paying taxes (Kusumawati & Rachman, 2021). Conversely, suppose the taxpayer has a low income and is only sufficient to meet the needs of daily life. (Syah & Krisdiyawati., 2017). In that case, the taxpayer will prefer to use his income to make ends meet rather than using his income to pay taxes, so there will be the potential for being late in paying taxes and making the taxpayer excluded. (Ramadhan., 2022). Category of compliant taxpayers because they have tax arrears. Based on this, the second hypothesis is formulated as follows:

H₂: Income level affects taxpayer's compliance

Based on the attribution theory, service quality is an external factor influencing taxpayers to pay their taxes. (Widiastuti & Wa., 2021). Service quality comes from external factors, namely services provided by the tax authorities. If a tax officer provides friendly, fast service, is responsive when there are problems experienced by taxpayers, and can provide services sincerely without coercion, then the taxpayer will feel satisfied and decide to be obedient and orderly and will not violate his tax obligations (Malau et al., 2021). Based on this, the third hypothesis is formulated as follows:

H₃: Service Quality Affects Taxpayer Compliance

3. RESEARCH METHOD

Based on the type and analysis, this research is quantitative. Quantitative research produces findings that can be obtained using statistical procedures or other quantification (measurement). The source of data used is primary data. Then, the data collection technique is adjusted to the data source type using a questionnaire. The population in this study were motor vehicle taxpayers registered at the SAMSAT office in Kuningan Regency, with a total of 350,643 taxpayers. The number of questionnaires distributed was 100 to motorized vehicle taxpayers registered at the SAMSAT Office of Kuningan Regency. The sampling technique used in this study is convenience sampling.

3.1. Data Collection Techniques

The data collection technique used in this study is adjusted to the data source type, namely, using a questionnaire that will produce primary and secondary data.

3.2 Operational Definitions of Variables

Table 3: Variable Measurement

Variables	Definiton Variable	Measurement
Dependent Variables:		
Taxpayer compliance Mahadianto & Astuti (2017)	Taxpayers compliance is individual awarenwss that encourages taxpayers to carry out their tax obligations in accordance with applicanve laws and regulations	1. *Fulfilling tax obligations under applicable regulations.* 2. *Paying taxes on time.* 3. *Taxpayers fulfill the requirements in paying their taxes.* 4. *Taxpayers can find out the payment due date.* 5. *Taxpayers do not have tax arrears.* 6. *Never violate the provisions of the rules*
Independent Variables:		
Taxpayer Knowledge Kowel et al. (2019)	Knowldge of taxation can be defined as any information regarding taxation that	1. *Knowledge of tax functions.* 2. *Knowledge of the provisions of the*

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Variables	Definiton Variable	Measurement
	can be used by taxpayers as a basis for action in making certain decisions and strategies regarding the implementation of their rights and obligations in the field of taxtion	*payment procedure.* 3. *Knowledge of Tax Sanctions.* 4. *Knowledge of the location of the tax payment location.*
Income Level Erlindawati & Novianti (2020)	Income level is a relevant factr to see taxpayer compliance, because with income owned it will e able to influance people's behavior to obey or disobey in paying tax obligations	1. *Low incomes still pay taxes.* 2. *The amount of tax charged does not affect taxpayers in paying taxes.* 3. *Able to pay taxes* 4. *Income earned to meet primary needs and fulfill obligations.*
Service Quality Undang-Undang Republik Indonesia No25, (2011)	Based on the Law of the Republic of Indonesia No. 25 of 2011 concerning public services, service is a series of activities in terms of meeting service needs, in accordance with statutory regulations for goods, services or administrative service provided by the government. Service quality can be defined as the ability of an organization to meet or exceed customer expectations	1. *Tangible (can be felt)* 2. *Reliability (reliability)* 3. *Responsiveness (responsiveness).* 4. *Providing guarantees (assurance)* 5. *Serve and pay attention (empathy) to taxpayers sincerely*

3.3 Sample Collection Techniques

The population in this study were motor vehicle taxpayers registered at the Kuningan District SAMSAT office with a total of 350,643 taxpayers. In the research, the number of respondents who will be given a questionnaire is determined using the slovin formula, namely:

$n = N/(1+(N \times e^2))$

Description:

n = Sample size

N = Population

e = Percentage of allowance for sampling error that is still desirable (error) 10%

Then the calculation is:

n= N/1+ (N × e2)

= 350.643/1 + (350.643 x 0,102)

= 350.643/1 +3506,43

= 99,971 rounded up to 100

Where the number of questionnaires distributed was 100 to motor vehicle taxpayers registered at the Kuningan District SAMSAT office. The sampling technique used in this study is convenience sampling. According to Hartono (2004), the sampling technique is carried out by selecting samples freely at the researcher's will.

3.4 Data Analysis Techniques

Regression analysis examines the relationship and closeness with a predetermined pattern and direction. The regression analysis determines the effect of the independent variable (X), namely Taxpayer Knowledge, Income Level, and Service Quality, on the dependent variable (Y), namely Taxpayer Compliance. In addition, regression analysis is used to test the correctness of the proposed hypothesis (Sujarweni, 2021, p. 160). The hypothesis in this study, test using multiple linear regression is used, namely with the equation:

$Y \text{ it} = \alpha + \beta 1 X1 \text{ it} + \beta 2 \text{ } X2 \text{ it} + \beta 3 \text{ } X3 \text{ it} + \text{€}$

Information:

Y it = Taxpayer compliance

α = Constant

β1 β2 β3 = Regression coefficient

X1 = Taxpayer Knowledge

X2 = Income Level

X3 = Service quality

€   = errors

4. RESULTS AND DISCUSSIONS

4.1. Results

Table 4: Statistic Descriptive

Variables	N	Mean	SD	Min	Max
Dependent variables:					
Taxpayer compliance	100	52.47	5.10	37	60
Independent variables:					
Taxpayer Knowledge	100	38.22	4.47	27	45
Income Level	100	28.45	4.28	17	35
Service quality	100	56.22	8.55	34	70

Source: Proceed by E-views, 2022

Based on Table 4, the SPSS output results regarding descriptive statistics show that this research variable uses a sample of 100 motor vehicle taxpayer respondents registered at the SAMSAT Joint Office, Kuningan Regency. From the table above, it is explained that the SPSS output shows that the dependent variable of taxpayer compliance has the lowest (minimum) value of 37, the highest (maximum) value of 60, the average (mean) value of 52.47 and the standard deviation value of 5.098. The mean (average value) has a value that is greater than the standard deviation, namely 52.47 > 5.098, meaning that taxpayer compliance has a data distribution that is not varied or homogeneous.

The SPSS output shows that the independent variable of taxpayer knowledge has the lowest (minimum) value of 27, the highest (maximum) value of 45, the average (mean) value of 38.22 and the standard deviation value of 4.473. The mean (average value) has a value that is greater than the standard deviation, namely 38.22 >

4.473, meaning that the taxpayer's knowledge has a data distribution that is not varied or homogeneous.

The SPSS output shows that the independent variable income level has the lowest (minimum) value of 17, the highest (maximum) value of 35, the average (mean) value of 28.45 and the standard deviation value of 4.281. The mean (average value) has a value that is greater than the standard deviation, namely 28.45 > 4.281, meaning that the taxpayer's knowledge has a data distribution that is not varied or homogeneous.

The SPSS output shows that the independent variable of service quality has the lowest (minimum) value of 34, the highest (maximum) value of 70, the average (mean) value of 56.22 and the standard deviation value of 8.554. The mean (average value) is greater than the standard deviation, namely 56.22 > 8.554, meaning that service quality has a data distribution that is not varied or homogeneous.

Table 5: One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.97844045
Most Extreme Differences	Absolute	.082
	Positive	.047
	Negative	-.082
Test Statistic		.082
Asymp. Sig. (2-tailed)		.095[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Proceed by E-views, 2022

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Based on the Table one sample Kolmogorov Smirnov test in this study, the significant value is 0.095 or exceeds 0.05, indicating that the data is normally distributed.

Table 5: Multicollinearity test

Variables	Tolerance	VIF
Taxpayer Knowledge	0.406	2.460
Income Level	0.647	1.545
Service quality	0.415	2.408

Source: Proceed by E-views, 2022

The results of calculating the tolerance value, each variable does not have a value less than 0.10, which means there is no correlation between the independent variables. The results of calculating the Variance Inflation Factor (VIF) values also show that all VIF values for each variable are at most 10. So, there is no multicollinearity between the independent variables in this study's regression model.

Table 6: Regression test

Variables	Coefficient	Sig.
Independent variables:		
Taxpayer Knowledge	0.410	0.001
Income Level	0.151	0.130
Service quality	0.142	0.254
R-square	39.1%	
Prob(F-statistic)	0.00	
Observations	100	

Source: Proceed by E-views, 2022

4.2. Discussion

Based on the SPSS output results, it is known that hypothesis testing shows that the variable of taxpayer knowledge partially shows a significance value of 0.001; this value is smaller than the significance level of 0.05 or 5%, and the count value is more significant than stable. That is, Taxpayer Knowledge influences taxpayer compliance. So, the first hypothesis (H1) states that Taxpayer Knowledge affects Taxpayer Compliance is accepted.

The results of this study are in line with research conducted by Kowel et al. (2019), Pratiwi & Hermanto (2020), and Nafi'i & Suryono (2021), who found evidence that taxpayer knowledge has a positive effect on taxpayer compliance. However, the results of this study are in contrast to research conducted by Kurniawati & Susanto (2021), Widajantie et al. (2019), and Wardani 7Rumiyatun (2017), who found evidence that taxpayer knowledge does not affect taxpayer compliance,

The attribution theory explains that every action taken by the taxpayer must always be followed by several causes or reasons that accompany it, both originating from internal or external factors. Taxpayer knowledge is all information taxpayers can use to make decisions (Dewi et al., 2020). It is an internal factor that encourages taxpayers to comply with their obligations because information can be known and understood depending on how the taxpayer captures the information it receives. Taxpayers with much knowledge tend to take actions that will have a good impact, especially for themselves, such as not wanting to pay taxes because they know they will get sanctions if they are late. So, the more knowledge one has, the higher the level of taxpayer compliance.

Based on the questionnaire data obtained regarding Taxpayer Knowledge, most taxpayers know tax rights and obligations, including registration procedures, payment flow, the function of the taxes paid, and sanctions for violating obligations. With the knowledge possessed by the taxpayer, the taxpayer prefers to comply with his obligations rather than having to violate tax regulations.

The results of the t-statistical test show that the significant value is 0.130, where the value is greater than the significance level of 0.05 or 5%, and the count value is smaller than the table. It means that the income level variable partially does not affect taxpayer compliance, so Ho is accepted, and Ha is rejected. This study is not under the second hypothesis (H2), which states that income level affects taxpayer compliance.

Based on the attribution theory, income level is an internal factor encouraging taxpayers to fulfil their tax obligations (Kusumawati & Rachman, 2021). Taxpayers have different income levels according to their work and expertise. Each taxpayer also has a different amount of spending. The higher the income level owned, the higher the taxpayer compliance in paying their obligations. However, the results of this study indicate that income levels do not affect taxpayer compliance. So, a higher income level the taxpayer receives will only sometimes guarantee that the taxpayer will comply with his obligations.

Taxpayers consider that paying taxes is an obligation that must be fulfilled even though their income is low because if this obligation is not fulfilled, it will result in the taxpayer's Vehicle Number Certificate (STNK) being invalid. After all, the Vehicle Number Certificate (STNK) is considered valid only if the taxpayer has paid the motor vehicle tax. It is a violation if the taxpayer uses the motorized vehicle with the condition that the letter, he has is not legally valid. Based on this, it causes taxpayers to be motivated to always want to pay taxes rather than having to commit violations even though their income level they have is low or high; this shows that high or low-income levels of taxpayers do not affect fulfilling their tax-paying obligations, because in Basically paying taxes is an obligation that must be done and is coercive. So that differences in income levels owned by taxpayers do not impact changes in the value of taxpayer compliance levels. It could be one of the reasons that income levels do not affect taxpayer compliance.

Based on the results of hypothesis testing, partially, the service quality variable has a significant value greater than 0.05 or 5%, and the count value is smaller than the table, which means that the Service Quality variable does not affect taxpayer compliance. So, it can be concluded that Ho is accepted and Ha is rejected. This study is outside the explanation of the third hypothesis (H3), which states that Service Quality affects Taxpayer Compliance.

This research aligns with research conducted by Nafi'i & Suryono (2021), Terzaghi et al. (2021), and Rismayanti (2021), which states that service quality does not affect taxpayer compliance. This research is different from research conducted by Kadir et al. (2021), Sanifah et al. (2020), and Malau et al. (2021), which states that service quality affects taxpayer compliance.

In attribution theory, service quality is one of the external factors that can encourage taxpayers to fulfil their tax obligations. Service is called quality, that is if SAMSAT officers can provide services that are under the expectations of taxpayers and are under service standards. If the taxpayer gets good service quality, the taxpayer will feel satisfied and will positively respond to the quality of service he receives. So taxpayers will feel reluctant if they do not carry out their obligations in an orderly manner and decide to comply with them. The higher the quality of service provided, the higher the level of taxpayer compliance.

However, the results of this study state that service quality does not affect taxpayer compliance, so good service quality may not necessarily increase the level of taxpayer compliance. Judging from the respondents' answers, the Kuningan District SAMSAT Office has provided exemplary service. However, some taxpayers feel dissatisfied with the service provided by the tax authorities in applying the empathy indicator, namely that taxpayers feel the tax authorities could be more friendly when providing services. Taxes are obligatory and coercive, so even though the services provided by officers are considered not good, paying taxes is an obligation that must be fulfilled. Based on the results of this study, taxpayers who have complied with their obligations will assume that service quality is not a benchmark for compliance or not in carrying out tax obligations. However, for

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taxpayers who have yet to comply, no matter how good the service provided, it will not affect their desire to fulfil their tax obligations.

5. CONCLUSIONS

The results of hypothesis testing indicate that there is a positive influence between Taxpayer Knowledge and Taxpayer Compliance. It shows that taxpayer compliance will increase if each taxpayer has much knowledge. Income Level does not affect Taxpayer Compliance. It shows that the high or low level of income each taxpayer owns will not affect taxpayer compliance because paying taxes is an obligation that must always be fulfilled. The results of this study also show that service quality does not affect taxpayer compliance. It is due to the low level of compliance that each taxpayer has. If the taxpayer is not embedded in an attitude of obedience, good or bad, the quality of the service provided will not affect the level of compliance.

The limitations contained in this study are the scope of research only in Kuningan Regency. This study only uses the independent variables of taxpayer knowledge, income level, and quality of service with a determination coefficient of 0.372, meaning that the taxpayer compliance variable can only be explained by an independent variable of 37.2%. In comparison, the remaining 62.8% is explained by a factor or variable. Others should have been examined in this study. This study uses data collection techniques only through questionnaires, so the conclusions obtained are only based on data collected in writing on the questionnaire sheet.

Based on the research limitations, the suggestions put forward by researchers in the research carried out for future researchers are expected to increase the scope of research in other districts in the West Java region. For future researchers, it is expected to use different variables and has the possibility of contributing a more significant influence on taxpayer compliance. Future research is expected to add to data collection techniques by conducting interviews so that the data obtained is complete and accurate.

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