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THE EFFECT OF THE MOBILE SAMSAT PROGRAM AND TAXPAYER SATISFACTION ON MOTOR VEHICLE TAXPAYER COMPLIANCE

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ABSTRACT
Taxpayer compliance with motor vehicle tax is a crucial factor in optimizing regional tax revenues. One of the government's efforts to improve compliance is through the Mobile Samsat Program, which facilitates motor vehicle tax payments. Additionally, Taxpayer Satisfaction with the services provided also plays a role in encouraging tax compliance. This study aims to analyze the influence of the Mobile Samsat Program and Taxpayer Satisfaction on Motor Vehicle Taxpayer Compliance in Bandung. The research employs a quantitative approach with a verification method. Data were collected through questionnaires distributed to 100 respondents, who are motor vehicle taxpayers. Data analysis was conducted using multiple linear regression with SPSS version 23. The results indicate that the Mobile Samsat Program and Taxpayer Satisfaction significantly influence Motor Vehicle Taxpayer Compliance. Partially, the Mobile Samsat Program has a greater influence than Taxpayer Satisfaction, contributing 23.6% and 14.0%, respectively, to taxpayer compliance. The implications of this study suggest that the government should enhance the Mobile Samsat Program, particularly in terms of accessibility and service quality, to increase taxpayer compliance. Additionally, improving taxpayer satisfaction through more responsive and efficient services is necessary to further enhance compliance. This research contributes to understanding the factors influencing motor vehicle taxpayer compliance, particularly regarding the effectiveness of the Mobile Samsat Program and taxpayer satisfaction, which have been relatively underexplored in empirical studies.

Keywords: Mobile Samsat Program, Taxpayer Satisfaction, Taxpayer Compliance

ABSTRAK
Kepatuhan wajib pajak kendaraan bermotor merupakan faktor penting dalam optimalisasi penerimaan pajak daerah. Salah satu upaya pemerintah untuk meningkatkan kepatuhan ini adalah melalui Program Samsat Keliling, yang memberikan kemudahan dalam pembayaran pajak kendaraan bermotor. Selain itu, tingkat Kepuasan Wajib Pajak terhadap layanan yang diberikan juga berperan dalam mendorong kepatuhan wajib pajak. Penelitian ini bertujuan untuk menganalisis pengaruh Program Samsat Keliling dan Kepuasan Wajib Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kota Bandung. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan metode verifikatif. Data dikumpulkan melalui kuesioner yang disebarkan kepada 100 responden, yaitu wajib pajak kendaraan bermotor. Analisis data dilakukan menggunakan regresi linear berganda dengan bantuan SPSS versi 23. Hasil penelitian menunjukkan bahwa Program Samsat Keliling dan Kepuasan Wajib Pajak berpengaruh signifikan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. Secara parsial, Program Samsat Keliling memiliki pengaruh lebih besar dibandingkan Kepuasan Wajib Pajak, dengan kontribusi masing-masing 23,6% dan 14,0% terhadap kepatuhan wajib pajak. Implikasi dari penelitian ini menunjukkan bahwa

pemerintah perlu meningkatkan layanan Samsat Keliling, baik dalam hal aksesibilitas maupun kualitas pelayanan, guna meningkatkan kepatuhan wajib pajak kendaraan bermotor. Selain itu, peningkatan kepuasan wajib pajak melalui pelayanan yang lebih responsif dan efisien juga diperlukan agar kepatuhan wajib pajak semakin optimal. Penelitian ini berkontribusi dalam memahami faktor-faktor yang memengaruhi kepatuhan wajib pajak kendaraan bermotor, terutama terkait efektivitas layanan Samsat Keliling dan tingkat kepuasan wajib pajak, yang masih jarang dikaji secara empirisi.

Kata kunci: Program Samsat Keliling, Kepuasan Wajib Pajak, Kepatuhan Wajib Pajak

1. INTRODUCTION

The government seeks to increase the compliance of motor vehicle taxpayers through the Mobile Samsat service, which makes it easier to pay taxes by bringing services closer to the community. Mobile Samsat allows taxpayers to pay vehicle taxes without having to visit the Samsat office, making it more efficient in terms of time and cost and reaching areas with limited access (Susanto, 2021). The number of motor vehicles in Bandung continues to increase, with 1,562,688 units recorded in 2023. However, taxpayer compliance remains a challenge, as evidenced by the realization of Motor Vehicle Tax (PKB) payments in West Java, which only reached 64.16% in 2024. Economic factors, lack of understanding, and the perception that rarely used vehicles do not need to be taxed are suspected to influence compliance.

Although the Mobile Samsat Service (Samsat Keliling) has been implemented, its effectiveness still faces challenges, one of which is taxpayer satisfaction with the services provided. According to Zaelani and Nurhayati (2023), the pick-up ball system in this service provides convenience and increases the efficiency of tax payments. In addition, Lubis (2021) stated that the Mobile Samsat service plays a role in increasing taxpayer compliance by bringing access to services closer.

Taxpayer satisfaction is influenced by the quality of service, speed of administration, ease of procedures, and availability of information. Taxpayers who feel satisfied tend to be more compliant, while poor service experiences can reduce motivation and increase tax avoidance (Lestari & Nugroho, 2020).

Although the Mobile Samsat has been implemented, taxpayer compliance is still constrained by a lack of tax awareness and limited access to information. Therefore, it is necessary to optimize services, increase socialization, and improve service quality to increase taxpayer compliance and support regional tax revenues (Rahmawati & Hidayat, 2019). The higher the taxpayer's understanding of tax obligations and the sanctions imposed, the higher the compliance in paying motor vehicle taxes (Ardiyanti & Supadmi, 2020).

Based on the background, the formulation of the research problem is as follows:

1) How does the mobile samsat program affect the compliance of motor vehicle taxpayers?
2) How does taxpayer satisfaction affect the compliance of motor vehicle taxpayers?

The purpose in this studyis to:

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1) To find out how the mobile samsat program affects the compliance of motor vehicle taxpayers.
2) To find out how taxpayer satisfaction affects motor vehicle taxpayer compliance

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

The Theory of Planned Behavior (TPB) by Ajzen (1991) states that behavior is driven by intention, shaped by three factors: attitudes, subjective norms, and perceived behavioral control.

Attitudes reflect how individuals evaluate an action; for example, in tax compliance, taxpayers who perceive benefits in timely payments tend to comply to avoid sanctions and receive better services (Ajzen, 1991). Subjective norms refer to social influences, such as encouragement from family or the environment, that can motivate or hinder compliance (Ajzen, 2002). Perceived behavioral control relates to an individual's ability to perform an action, where Mobile Samsat services simplify tax payments and enhance compliance (Fishbein & Ajzen, 2010).

Additionally, improved service accessibility and increased taxpayer satisfaction also contribute to higher tax compliance (Trivedi, Shehata, & Mestelman, 2005).

The results of the hypothesis obtained from the framework of thought that have been described, can be hypothesized as follows:

H1 : The Mobile Samsat Program has an effect on the Compliance of Motor Vehicle Taxpayers.

H2: Taxpayer Satisfaction affects Motor Vehicle Taxpayer Compliance..

3. RESEARCH METHODS

This study employs a verifiable research method with a quantitative approach. The verification method aims to test the formulated hypothesis and establish a causal relationship between the studied variables: Mobile Samsat, Taxpayer Satisfaction, and Motor Vehicle Taxpayer Compliance. The quantitative approach is used as the study relies on numerical data collected through surveys and analyzed using statistical techniques to examine the influence of independent variables on the dependent variable.

Technical Data Collection

This study utilizes primary data as the main source, collected directly from respondents. Primary data refers to information obtained firsthand from research subjects based on predetermined variables (Sekaran & Bougie, 2013:130).

In this study, data was gathered through questionnaires distributed to respondents, who provided answers based on their opinions regarding the given statements. The

respondents in this study are motor vehicle taxpayers in Bandung.

Operational Definitions of Variables

Operational definitions of variables are needed to measure research concepts concretely so that they can be analyzed quantitatively. In this study, there are three main variables, namely Mobile Samsat (X_1), Taxpayer Satisfaction (X_2), and Motor Vehicle Taxpayer Compliance (Y).

1. Mobile Samsat (X_1)

   Samsat Roving is a motor vehicle tax payment service provided by the government through mobile units to make it easier for taxpayers to fulfill their obligations (Roehmah, 2013:139). These variables can be measured through several indicators that reflect accessibility and quality of service, namely:

   1) Tax Access, which includes the ease of paying taxes, the interest of taxpayers in fulfilling their obligations, time efficiency in payment, and strategic service location.
   2) Facilities, which include the existence of service cars and supporting equipment, the availability of information about payment requirements, a more controlled data collection system, and the quality of officer services in providing convenience to taxpayers.

2. Taxpayer Satisfaction (X_2)

   Taxpayer satisfaction is defined as the degree of conformity between the taxpayer's expectations of the services received and the reality provided by the service provider (Simamora, 2009:92). This dimension of satisfaction consists of two main aspects, namely:

   1) The expected services reflect the ideal quality of service that should be received by the taxpayer, including the reliability of the service, the condition of the physical facilities, the readiness of the officer to help, the competence and politeness of the officer, and attention to the taxpayer.
   2) The perceived services describe the taxpayer's real experience in receiving services, including the availability of information about motor vehicle taxes and convenient access to tax service locations.

3. Compliance of Motor Vehicle Taxpayers (Y)

   Motor vehicle taxpayer compliance refers to taxpayer behavior in fulfilling tax obligations in accordance with applicable regulations, both administratively and substantially (Rahayu, 2013:139-140). This variable has two main dimensions:

   1) Formal Compliance, Includes adherence to tax regulations, completeness of tax documents, understanding of payment procedures, and compliance with payment schedules and tax laws.
   2) Material Compliance, Reflects taxpayers' consistency in timely tax payments, absence of arrears, and compliance with administrative sanctions if fined.

Sample Collection Techniques

The sampling technique in this study uses non-probability sampling with the convenience sampling method. This method was chosen because it allowed researchers to collect data from respondents who were easily reachable and willing to participate in the study. Based on this technique, the number of samples used in this study was set at 100 respondents.

DataAnalysis Techniques

In this study, the data analysis techniques used include descriptive analysis and inferential analysis to test the relationship between the variables studied (Sugiyono, 2017).

1. Descriptive Analysis

   This analysis describes the characteristics of the data obtained from respondents. The questionnaire data will be processed and presented in frequency distribution tables, percentages, and average values to provide an overview of motor vehicle taxpayer responses in Bandung (Ghozali, 2018).

2. Data Quality Test

   Before further analysis is carried out, the data collected will be tested for quality through:

   1) Validity test, to ensure that each item in the questionnaire actually measures the variable in question (Sekaran & Bougie, 2013).

   2) Reliability test, to measure the consistency of respondents' answers to questions in the questionnaire (Ghozali, 2018).

3. Inferential Analysis

   To test the research hypothesis, statistical analysis techniques are used which include:

   1) Classical assumption tests, which include normality tests, multicollinearity tests, and heteroscedasticity tests, are used to ensure that the regression model used meets the requirements of statistical analysis (Ghozali, 2018).

   2) Multiple linear regression analysis, to determine the influence of independent variables (Mobile Samsat and Taxpayer Satisfaction) on dependent variables (Motor Vehicle Taxpayer Compliance) (Gujarati & Porter, 2009).

   3) Hypothesis test, which consists of:

      (1) The t-test is to measure the influence of each independent variable on the dependent variable (Sugiyono, 2017).

      (2) The F test is to see the simultaneous influence between independent variables on dependent variables (Ghozali, 2018).

      (3) The coefficient of determination to find out how much an independent variable can explain a dependent variable (Gujarati & Porter, 2009)

4. RESULT AND DISCUSSION

Hypothesis Testing Results

1) Multiple Linear Regression Analysis

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Table 1. Multiple Linear Regression Analysis Results

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.104	.285		3.869	.000		
	Mobile Samsat Program	.422	.127	.400	3.319	.001	.443	2.258
	Taxpayer Satisfaction	.250	.119	.254	2.109	.037	.443	2.258

a. Dependent Variable: Compliance of Motor Vehicle Taxpayers
Source : SPSS Processor Results Version 23, 2025

Multiple linear regression equations based on *the value of Unstandardized Coefficients* (B) can be written as follows:

$$Y = 1.104 + 0.422X1 + 0.250X_2$$

Information:

Y = Motor Vehicle Taxpayer Compliance (*Dependent Variable*),

X1 = Mobile Samsat Programme,

x2 = Taxpayer Satisfaction.

Interpretation of regression coefficients:

1) Constant (1,104): If there is no influence from the Mobile Samsat Program and Taxpayer Satisfaction (the value of both is zero), then the Compliance of Motor Vehicle Taxpayers is predicted to be 1,104.

2) Mobile Samsat Program Coefficient (0.422): Every 1 unit increase in the Mobile Samsat Program variable will increase Motor Vehicle Taxpayer Compliance by 0.422, assuming the other variables remain the same.

3) Taxpayer Satisfaction Coefficient (0.250): Every 1 unit increase in the Taxpayer Satisfaction variable will increase the Motor Vehicle Taxpayer Compliance by 0.250, assuming the other variables remain the same.

2) Hypothesis Test
   a) Test F

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Table 2. F Test Results

Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	16.125	2	8.063	29.261	.000b
	Residual	26.727	97	.276		
	Total	42.852	99			

a. Dependent Variable: Compliance of Motor Vehicle Taxpayers
b. Predictors: (Constant), Taxpayer Satisfaction, Mobile Samsat Program

Source : SPSS Processor Results Version 23, 2025

Based on the results of the test in table 2, an F-count value of 29,261 with a significance value of 0.000 was obtained. Since this significance value is less than 0.05, it can be concluded that the regression model is significant overall. This means that the independent variables of the Mobile Samsat Program and Taxpayer Satisfaction simultaneously have a significant influence on the dependent variables of Motor Vehicle Taxpayer Compliance. Thus, the regression model used in this study can be said to be valid to explain the relationship between these variables.

b) t test

Table 3. Test Results t

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.104	.285		3.869	.000		
	Mobile Samsat Program	.422	.127	.400	3.319	.001	.443	2.258
	Taxpayer Satisfaction	.250	.119	.254	2.109	.037	.443	2.258

a. Dependent Variable: Compliance of Motor Vehicle Taxpayers

Source : SPSS Processor Results Version 23, 2025

1) Based on the results of the partial significance test (t-test), the variable of the Mobile Samsat Program has a t-calculation value of 3,319 with a significance value of 0.001. Because this significance value is less than 0.05, it can be concluded that the Mobile Samsat Program partially has a significant effect on the Compliance of Motor Vehicle Taxpayers. This shows that the better the Mobile Samsat program is implemented, the higher the level of compliance of motor vehicle taxpayers.
2) Meanwhile, the Taxpayer Satisfaction variable has a t-calculated value of 2.109 with a significance value of 0.037. Because this significance value is also smaller than 0.05, it can be concluded that Taxpayer Satisfaction has a significant effect on Motor Vehicle Taxpayer Compliance. In other words, the higher the level of taxpayer satisfaction with the services provided, the higher the level of compliance they will be in fulfilling tax obligations.

c) Coefficient of Determination

Table 4. Determination Coefficient Test Result

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.613a	.376	.363	.52492

a. Predictors: (Constant), Taxpayer Satisfaction, Mobile Samsat Program
b. Dependent Variable: Compliance of Motor Vehicle Taxpayers

Source : SPSS Processor Results Version 23, 2025

Based on the table above, an R value of 0.613 was obtained, which shows that the relationship between the independent variables of the Mobile Samsat Program and Taxpayer Satisfaction and the dependent variable of Motor Vehicle Taxpayer Compliance has a fairly strong correlation. In addition, the R Square (R^2) value of 0.376 indicates that the 37.6% variability of Motor Vehicle Taxpayer Compliance can be explained by the variables of the Mobile Samsat Program and Taxpayer Satisfaction. Meanwhile, the remaining 62.4% were influenced by other factors outside of this research model.

Table 5. Partial Determination Coefficient Test Results

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Share
1	(Constant)	1.104	0.285		3.869	0			
	Mobile Samsat Program	0.422	0.127	0.4	3.319	0.001	0.59	0.319	0.27
	Taxpayer Satisfaction	0.25	0.119	0.254	2.109	0.037	0.553	0.209	0.17

Source : SPSS Processor Results Version 23, 2025

Based on the table above, the coefficient of partial determination of each independent variable can be calculated as follows:

a. Mobile Samsat Program = 0.400 × 0.590 × 100% = 23.6%
b. Taxpayer Satisfaction = 0.254 × 0.553 × 100% = 14.0%

Based on the calculation above, it can be seen that the variable of the Mobile Samsat Program has an effect on Motor Vehicle Taxpayer Compliance by 23.6%. Meanwhile, the Taxpayer Satisfaction variable had an effect on Motor Vehicle Taxpayer Compliance by 14.0%. Thus, it can be concluded that the Mobile Samsat Program has a greater influence compared to Taxpayer Satisfaction in increasing Motor Vehicle Taxpayer Compliance.

The first hypothesis (H_1) stating that the Mobile Samsat Program affects Motor Vehicle Taxpayer Compliance is accepted. This is supported by a regression coefficient of 0.422, a t-count of 3.319, and a significance level of 0.001, which is below the 0.05 threshold. These findings indicate that improved Mobile Samsat services lead to higher

taxpayer compliance, with ease of access, time efficiency, and supporting facilities as key factors. This aligns with Martini et al. (2022), who found that pick-up policies in public services, including taxation, enhance compliance by reducing administrative barriers. Similarly, Santoso and Widodo (2023) stated that Mobile Samsat improves taxpayer compliance by facilitating tax payments in more accessible locations.

The second hypothesis (H_2) stating that Taxpayer Satisfaction affects Motor Vehicle Taxpayer Compliance is also accepted. This is indicated by a regression coefficient of 0.250, a t-count of 2.109, and a significance level of 0.037, which is below 0.05. These results demonstrate that taxpayer satisfaction—influenced by officer professionalism, procedural ease, and information clarity—contributes to increased compliance in paying motor vehicle taxes. Consistent with Siahaan (2021), efficient service facilities enhance taxpayers' perception of the government, ultimately leading to higher compliance.

5. CONCLUSION & SUGGESTION

Conclusion

Based on the results of this study, it can be concluded that the Mobile Samsat Program and Taxpayer Satisfaction have a significant effect on Motor Vehicle Taxpayer Compliance. Simultaneously, these two independent variables were able to explain 37.6% of taxpayer compliance variability, while the rest were influenced by other factors that were not studied in this study.

Partially, the Mobile Samsat Program has a greater influence than Taxpayer Satisfaction in increasing taxpayer compliance. Ease of access, time efficiency, and the existence of optimal service facilities play an important role in improving compliance.

Meanwhile, Taxpayer Satisfaction also affects Motor Vehicle Taxpayer Compliance, although at a lower level than the Mobile Samsat Program. Taxpayers who are satisfied with the quality of services provided tend to be more obedient in fulfilling their obligations.

Suggestion

The government needs to optimize the Mobile Samsat Program by expanding its reach, increasing the frequency of services, and ensuring better service quality. The professionalism of officers must be improved through regular training so that services are faster, responsive, and more efficient. The use of digital technology, such as e-Samsat and online payment applications, can speed up the tax payment process and increase the convenience of taxpayers. In addition, socialization and education through social media, seminars, and public campaigns must be strengthened to increase awareness of the importance of paying taxes on time. With these efforts, it is hoped that the compliance of motor vehicle taxpayers will increase and have a positive impact on regional tax revenue..

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