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**THE EFFECT OF TAXPAYER AWARENESS LEVEL AND E-SAMSAT
IMPLEMENTATION ON TAXPAYER COMPLIANCE WITH TWO WHEEL
MOTOR VEHICLES**

(Case Study at BAPENDA DKI Jakarta Pusat)

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Abstract

This research aims to recognize influence level understanding Required tax as well as implementation of e -samsat to obedience Required tax vehicle motorized wheel 2(research problem Bapenda dki Jakarta). Type research this use the procedure quantitative associative with use method analysis multiple linear regression. Amount population no known as well as illustration 30. Based on the purposive sampling method of collection information use questionnaire with Likert scale 1 to 12. Equipment analysis use analysis multiple linear regression with Excel and SPSS type 26. Results of this research showing if Understanding Required tax influence positive by Partial as well as significant to taxpayer compliance, with _ results tcount 2, 730 > ttable 1, 984723 and score significant 0, 008 < 0, 05. Implementation of E- Samsat influence negative by Partial to Taxpayer compliance, with _ results tcount - 1, 364 < ttable 1, 984723 and score significant 0, 176 > 0, 05. Significantly simultaneous Taxpayer understanding _ as well as Implementation of E- Samsat influence as well as significant to Taxpayer compliance, with _ results fcount 3, 730 > ftable 2, 70 and score significant 0.028 < 0.05. Coefficient determination showing if variable in research this influence by 7.1%.

Keywords: Understanding of Taxpayers, E - Samsat Applications, Compliance

I. Introduction

Each development national required good availability of funds big. Until in regarding that, each region is given authority to control the economy each. _ _ together walking time technology in the world, especially in Indonesia, every year Keep going Becomes up-to-date. It means is need to build something country as well so that wheel government walk with as should be, until mandatory local government can maximize regional entry through area tax. Share (Act _ Number 28 of 2009), Regional taxes are donation must to areas owed by individuals or tempered body forcing sourced from the Act, with _ no get reward by direct as well as used for regional purposes for as big as prosperity people. One of the Regional Taxes collected by the regional government is the Vehicle Tax Motorized (PKB).



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Growth technology in the Five Zero (5.0) time this this, where Keep going Becomes many the community that has vehicle motorized 2 wheels used for activities activity each day. The Role of Vehicle Tax Motorized so income as well as more income big compared types other local taxes. Not only it's a vehicle tax Motorized expected be one source of financing maintenance government as well as regional development and improve even distribution well-being citizens.

Share (Abdullah and Hamdiah 2019), Laws Taxation in Indonesia adheres to the Self-Assessment System. What It Means is share confidence to Required tax to calculate as well as deposit and give know alone the tax. as Required taxes that have vehicle motorized wheel 2, we obliged for

join working means to support reception regional income and for further development _ in progress with method pay tax vehicle motorized.

Assume Required tax to obedience Required taxes, there are those who think if obligation when paying tax is something burden so that inhabitant reluctant to pay tax or more to avoidance tax. Bagi (Nafia et (AL), 2021), compliance Required tax can meant as attitude somebody Required tax where in go through whole obligation or right the tax Required tax always based on the applicable law. Obedience Required tax have close bond _ with reception area tax. If obedience Required tax increase automatic want raise reception income area tax.

Understanding Required tax still very low seen from amount vehicle motorized 2nd wheel facing increase want however not yet pay tax the vehicle source information from BAPENDA DKI Central Jakarta. For (Nafia et (AL)., 2021: 157), Understanding Required tax is something meaning good someone to fulfil obligation pay tax the vehicle sourced from the heart conscience as well as accompanied sincere as well as sincere and mandatory understand how means the taxes they pay, to support _ development as well as regional development.

Growth technology when this Keep going Becomes day Keep going Becomes state-of-the-art make many residents who need whole something could got without Required go out home. It means the needs of the citizens need moment this has could fulfilled with use cell phone as well as application. for (Carlyn et (AL)., 2020), Efficacy usage E-Samsat application in fact more effective compared to with payment manually arrived _ to the SAMSAT office.

In implementation E- Samsat system this government still get obstacle is there is residents who still blind with technology, moreover until when moment this this still many residents who haven't understand using a cellphone to make at least data and obtained access _ overwrite E- Samsat application in some areas so not enough understand overwrite online E- Samsat payments as well as not enough remember to give know tax progressive. I hope _ with presence E- Samsat application this can influence understanding Required tax as well as obedience Required tax vehicle motorized 2 wheels to pay the tax. Purpose of research this is to recognize influence Taxpayer understanding _ as well as Implementation of E- Samsat to Taxpayer Compliance _ Vehicle Motorized Wheel 2.



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good by Partial or by Simultaneous research on problems at BAPENDA DKI JAKARTA PUSAT.

1. 1. Formulation Problem

Sourced on background back that has been spelled out above, until formula problem in research this are:

1. Is level understanding Required tax influence by Partial to level obedience Required tax vehicle motorized wheel 2?
2. Is implementation of the given E - Samsat government influence by Partial to level obedience Required tax vehicle motorized wheel 2?
3. Is level understanding Required tax as well as implementation of E- Samsat influence by simultaneous to level obedience Required tax vehicle motorized wheel 2?

1. 2. Efficacy Study

Efficacy Theoretical

Sourced on purpose the research you want achieved until research this want useful:

1. For Researcher

Research results this expected can share solving in solving something supported issues _ with supporting theory _ so that can share pattern structured thinking.

2. For Further Research

Research results this expected can so data sources as well as reference for researcher next most important about research tax vehicle motorized special wheel 2 against regional tax receipts.

Efficacy Practical

1. For Required tax vehicle motorized wheel two

From result research this expected can share motivation for Required the most important tax is Vehicle Tax Motorized 2 wheels for more aware in obey his obligations in pay tax vehicle motorized more on time suitable requirements that were inaugurated by the Directorate General tax.

2. For Body Income Region (BAPENDA) DKI Central Jakarta

From result research this expected can made put in or as ingredient evaluation Body Income Region (DKI) Central Jakarta so that reception income tax vehicle motorized wheel 2 in next can upgraded return

II. LITERATURE REVIEW



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2. 1. Tax

Based on Law No. 16 of 2009 Article 1 Paragraph 1 tax is a " donation " must to the country owed by individuals or tempered body forcing based on Act, with no get reward by direct as well as used for the purposes of the State for as big as prosperity the people ". On the contrary for (Alexander, 2021: 6), definition tax is dues or levy inhabitant to a country that can forced and owed for the must pay it suitable with regulation Law, with no get reward by direct could appointed as well as worn in financing state needs.

2. 2. Regional Income

2. 2. 1. Definition Regional Income

(Damas, 2017: 18), suggests regional income is the upper region application activity government as well as service to citizens, and use source the energy you have regional government. Regional income is often used as as marker level progress something territory. On the contrary for (Phaureula as well as Iryanie, 2018: 48), regional income is right recognized regional government as accumulation score riches clean in period year concerned.

Based on the description above can concluded definition regional income is dues must try for individual _ to the region without get balanced rewards and is right government to raise score riches clean in period year concerned.

2. 2. 2. Efficacy Regional Income

Share (Damas, 2017: 27), about efficacy regional income is as down capital regional government as financing development as well as as regional business to make it possible minimize dependence on funds provided by the government center. Income native region very functional means in financing operational wheel regional government, because that government center share confidence full to local government to get manage finance the area each.

Keep on being big regional income earned until Keep going Becomes lots of funds to allocated to finance related activities _ with making facility as well as infrastructure returning public _ caused positive to well-being inhabitant as well as next want return again to income native to the region.

2. 2. 3. Source Regional Income



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Share (Mardiasmo, 2016: 96), about source regional income is whole acceptance of the originating region from source economy native to the region. On the contrary for (Mardiasmo, 2016: 132), Regional Original Income (PAD) is sourced from the reception zone regional taxes, regional levies, results industry belonging to the territory, results management separated territorial wealth, as well as other income original legal territory, for example is current account, income flower, yield sale regional wealth that is not separated, as well as the last is profit difference score convert rupiah to eye money foreign. From the 2 descriptions above can concluded source regional income is reception source area _ from that region alone in the form of funds obtained as well as managed by the government and its staff as well as governed by Regulation Applicable laws.

Vehicle tax Motorized

2. 3. 1. Definition of Vehicle Tax Motorized

For Regional Regulation No. 2 of 2015, Vehicle Tax Motorized is tax collected _ on ownership whole vehicle wheels and trailers used throughout _ _ type track land, as well as gear driven _ method motorized or _ other equipment that serves to replace something source energy power certain so power motion on the vehicle motor in question, listed tools _ _ heavy from tools _ _ deep big _ the operation use wheel as well as motorbikes no stick by permanent and vehicle motor operated in water.

2. 3. 2. Under the Vehicle Tax Collection Law Motorized

Vehicle Tax Collection Motorized in Indonesia when this based on below clear law _ as well as sturdy so that required obeyed by citizens as well as related parties. Under the law collection tax vehicle motorized is as following:

1. Law No. 34 of 2000 which is change on Law No. 18 of 1997 concerning _ regional tax as well area retribution.



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2. Rules Government No. 65 of 2001 concerning Regional Taxes
3. Provincial Regulations that control _ about tax vehicle motorized. Rules of this area can unite, is one local regulations for taxes vehicle motorized, however can also be made by separated for example regional regulations regarding tax vehicle motorized.
4. Regulation Minister of Home Affairs No. 2 of 2006 overrides calculation lower imposition tax vehicle motorized as well as duty come back name.
5. Decision of the Governor who controls about tax vehicle motorized as provision implementation regional regulations regarding tax vehicles in the defined province.

2. 3. 3. Object as well as Vehicle Tax Subject Motorized

For Regional Regulation No. 2 of 2015 ownership and / or ability vehicle motorized, listed in interpretation vehicle motorized wheeled along with trailers operated throughout _ _ type track land as well as those operated in water with dimensions contents gross GT 5(5 Gross Tonnage) up to with GT 7 (7 Gross Tonnage). Excluded:

1. Kerata fire
2. Vehicle motor used for purposes defense as well as State security
3. Vehicles owned motor embassies, consultants, representatives of foreign countries with reciprocity as well as institutions international who get means liberation from government
4. Vehicle motor owned by the manufacturer or just an importer provided for needs exhibition as well as not for sale.

Subject tax for Regional Regulation No. 2 of 2015, among others as: following:

1. Individual person,
2. A body that has vehicle motorized. In terms of Required tax body, obligation the tax represented by the administrator or power body that.

2. 3. 4. Tariffs and Vehicle Tax Calculation Methods Motorized

1. Tax rates for ownership individual inaugurated based on:



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- a. Make ownership vehicle motorized initial, by 2 % (2 percent)
 - b. Make ownership vehicle motorized second, equal to 2, 5 % (2 comma 5 percent)
 - c. Make ownership vehicle motorized third, by 3 % (3 percent)
 - d. Make ownership vehicle motorized fourth, equal to 3, 5 % (3 comma 5 percent)
 - e. Make ownership vehicle motorized fifth, by 4 % (4 percent)
 - f. And so on increase 0.5 % (zero comma 5 percent) for each ownership vehicle motorized.
2. Ownership vehicle motorized by body rate the tax by 2 % (2 percent).
3. Tax rates vehicle motor for:
- a. Indonesian National Army (TNI) / POLRI, Central Government and Regional Government inaugurated by 0.5% (zero comma 5 zero percent)
 - b. Universal transport, ambulance, car corpse as well as extinguisher fire inaugurated by 0.50 % (zero comma 5 zero percent)
 - c. Religious social, institution social as well as religious inaugurated by 0.50 % (zero comma 5 zero percent)
 - d. Tax rate vehicle motorized tools heavy as well as tools big inaugurated by 0, 20 % (zero comma 2 zero percent).

2. 4. Taxpayer Compliance

2. 4. 1. Definition Taxpayer Compliance

Bagi (Rahayu, 2017: 193), explained about definition obedience Required tax is mandatory obedience owned by mandatory tax in fulfil obligation taxation suitable with condition Applicable legislation. On the contrary for (Wardani & Rumiyaun, 2017: 109), said as Required compliant tax if Required tax no have arrears, pay tax on time, mandatory tax fulfil requirements in pay tax , mandatory tax can recognize due , as well as Required tax no hard time violate condition regulations .



From the description above can concluded definition obedience Required tax is condition Required taxes that have obligation taxation in regarding payment as well as Required tax could said obey if Required tax no have arrears, pay on time and must tax not yet had time violate condition regulation the taxation.

2. 4. 2. Objectives and Efficacy Taxpayer Compliance

Share (Farouk, 2018: 3), goals from obedience Required tax is to make success government in collect reception tax, no only highlight aspect collection virtuous tax _ forcing but also accompanied with series regulations, procedures as well as service clear administration _ to Required tax. On the contrary from side Required tax is obey pay tax means join share Donations for the development of the country.

Whereas for (Farouk, 2018: 4), efficacy from obedience Required tax from the State aspect is when reception tax success collected, until want has implications for the acceptance ratio, which can also influence Viewed APBN/APBD receipts from the tax zone is source main reception budget as well as shopping that. On the contrary from side Required taxes, benefits obey pay tax is can feel consequence from allocation one of the taxes past facilities as well as infrastructure.

From description on can concluded if destination is to make success government in collect reception tax. On the contrary efficacy obedience Required tax from the State aspect is as source main reception budget as well as shopping government as well as from side Required tax can feel consequence from allocation tax that's one of them facility as well as infrastructure.

Influencing Factors Taxpayer Compliance _

For (Rahayu, 2017: 92), there are part influencing factors obedience Required tax among others:



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1. Circumstances system administration taxation something the country wants efficient if supported by institutions efficient tax source energy employee qualified tax, procedure _ good taxation.
2. Quality of service given tax to Required efficient tax _ want share result in increased quality service given tax _ institution tax to Required tax, so that Required tax willing to pay tax to the country, without expect counter performance straight away.
3. Enforcement quality law taxation can upgrade past pressure to Required tax for no doing violation or action illegal in his efforts.
4. Quality checking tax set with competence examiner, ability examiner, independence examiner, or integrity good examiner.
5. Big and low-rate official tax _ what we can be certain of its share encouragement Required tax for work subtract amount of tax debt past action avoidance or smuggling tax.
6. Wish as well as understanding Required tax want share description about meaning, and destination payment given tax _ to the State.
7. Attitude Required tax that you want to do not pay tax with amount should nor negligent in give know the tax intertwined in the Self-Assessment System or With Holding Tax System.

Sourced on the description on can collected if influencing factors obedience Required tax is state system administration, quality services provided to Required tax, enforcement law taxed , quality checking tax , big low rate tax inaugurated , description given to Required tax and attitude Required tax wish not to pay the tax .

2. 4. 4. Bookmarks Taxpayer Compliance _

For (Rahayu, 2017: 47), there are part markers used to monitor _ level obedience Required tax when you want pay tax vehicle motorized wheel 2, among others, as following:

1. Have NPWP

Citizens can say as Required tax if has have a Taxpayer Identification Number (NPWP).



2. Paying Taxes

Taxpayer _ have willingness to pay tax so that come up obedience Required tax.

3. Paying tax on time

Taxpayer _ pay the tax is right on time set.

4. Counting tax with Correct

Taxpayer _ count amount the tax you want paid.

5. Free penalty administrative / criminal

Taxpayer _ no had time doing violation taxation so that not yet had time worn penalty criminal.

6. Free penalty civil

Taxpayer _ no had time doing embezzlement impact tax _ critical so that could cause penalty civil.

Sourced on exposure definition, goal as well as efficacy, influencing factors and markers and appearance _ _ _ form obedience Required the above tax, yes concluded if size from variable obedience Required tax vehicle motorized among others as following:

1. Do obligation taxation
2. Accuracy time
3. Sanctions taxation

2. 5. Understanding of Taxpayers

2. 5. 1. Definition Taxpayer understanding _

Share (Rahayu, 2017: 191), definition Taxpayer understanding _ is state where Required tax understand as well as dominate meaning, use or destination payment tax to the State. On the contrary for (Devano, 2016: 76), Understanding Required tax is state where a recognize, appreciate, and dominate about meaning as well as destination payment tax so that develop willingness as well as sincerity to yourself Required tax for joining feel responsible answer in finance country development.



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From description on can summed up if understanding Required tax is where Required tax dominate meaning, use or purpose when paying tax. So, when it's mandatory tax vehicle motorized wheel 2 pay the tax, has have willingness as well as sincerity from Required tax.

2. Taxpayer Understanding Factors

Increase Taxpayer understanding _ to obligation to pay tax indeed no easy, want but government Keep going strive in upgrade understanding Required tax. In terms of this there is part factors that can influence Required tax in pay taxes (Fikriningrum 2013), including:

1. Understanding tax is form from participation in support country development.
2. If intertwined delay payment tax wants to be very detrimental a country.
3. Understanding if tax has inaugurated in Act as well as can be forced

From description, it can conclude if factors from understanding Required tax is form from participation in support country development as well as when formation delay payment want to be very detrimental and tax over the land has inaugurated in Act as well as can be forced.

2. 5. 3. Objectives and Efficacy Taxpayer understanding

Understanding Required tax aims to improve as well as build a conducive tax area past creation atmosphere inner and tax morals so that created something culture past variety form activity change attitude Tried citizen _ by active by the State. According to



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(Subroto, 2020: 340), Position from something country is build atmosphere inner and moral obligation tax so that they want to contribute suitable law as donation in build nation past taxation.

There are also benefits from understanding Required tax is inhabitant follow as well as direct in build the country through reception tax. Without presence understanding Required tax, something when you can bring up conflict or apathy to government (Subroto, 2020: 340). because _ that position government means a lot in regarding carry trust Required could differentiate between clear bonding lines Among tax, shopping tax as well as achievement destination together to achieve support Required tax. Whereas that Required tax Required always realize linkages Among tax as well as counter performance or bond Among payment tax as well as efficacy taxes paid. _

2. 5. 4. Bookmarks Taxpayer understanding

Bookmark understanding Required the tax you want used in research this is mandatory conditions can be crowded to obedience Required taxes (Suandy, 2015: 95), among others as following:

1. Efficacy tax

Taxpayer recognize tax paid used for financing development of each region.

2. Efficacy tax

Understanding want efficacy tax already paid.

3. Recognize the process of paying tax

Taxpayer _ recognize the process through which you want to pay tax.

4. Recognizing lower determination tax

Taxpayer _ Required recognize if there are lower taxes that make determination tax.

5. Recognizing right as Required tax

Recognize what just right as obligation Required tax so that have understanding in pay tax.

6. Recognize obligation Required tax



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Taxpayer _ Required recognize what just obligation that makes Required tax have understanding.

Based on description definition, goal as well as efficacy and markers that can influence understanding must tax, up to size from variable understanding Required tax is as following:

1. Recognizing To use tax
2. Master tax
3. Recognize payment due _

2. 6. Implementation of E- Samsat

2. 6. 1. Definition of E-SAMSAT

Sourced on Regulations President No. 5 of 2015 Article 22 paragraph 1, concerning administration system administration Unite One Roof to form National Online Samsat (E - Samsat). E- Samsat is service network organized electronics _ E- Samsat Advisory Team sourced from the Regulations Law - Invitation Republic of Indonesia for payment as well as endorsement annual Online Vehicle Tax Motorized (PKB), Donations Must be Disaster Funds Traffic Line (SWDKLLJ), as well as Non - Tax State Revenue (PNBP) Validation of STNK which can be try by independent past application Mobile Services.

E- Samsat is abbreviation from Electronic Samsat as well as what we can be certain of is when relate with electronic until want close relationship with online system. E- Samsat is something breakthrough newly released _ government adrift make it easier for taxpayers (WP) to do his obligations pay tax vehicle motorized.

Sourced from _ description on can concluded E- Samsat application can make it easy Required tax to pay tax vehicle motorized as well as as innovation development data technology from government. Development E- Samsat innovation Keep going improved by the government to make it easier Required tax pay tax vehicle motor that doesn't have many times arrive to samsat closest.



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2. 6. 2. The Method of Using the E- Samsat Application System

Share the Body Tax Processing as well as Regional Levies for Central Jakarta Province. Method usage system E- Samsat application <http://samsat-pkb2.jakarta.go.id/> among others as following:

1. Downloading application
 2. Unlock application
 3. Payment menu options
 4. Enter the police number listed on the STNK
 5. Obtain billing data served
 6. Press YES to continue
 7. Enter 6 digits last frame number
 8. Emerge code pay
 9. Payment can be via ATM, M-Banking or a suitable teller with E-SAMSAT application.
- After that after that with bring fact payment as well as bring original STNK to SAMSAT office.

2. 6. 3. Objectives and E-SAMSAT Efficacy

(Wardani, 2020: 45), The Government 's Goals share policy with the presence of E-Samsat among other things for officer tax as well as for Required want tax _ pay tax vehicle the motor without Required arrive to office samsat.

1. For officer tax

Samsat System serve information latest as well as more valid, so officer tax direct could check direct use Application.

2. For taxpayers _

The E- Samsat system is very helpful Required taxes to simplify the payment process taxes, anywhere could done as well as anytime, without Required queue at Samsat. Taxpayers are also very confident the taxes they very comfortable _ because could try



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with cashless method. Because Required tax Required could explore growth era with use technology moment this.

Whereas that efficacy implementation of E- Samsat for (Wardani, 2020: 65), this among others:

1. Make the payment process easier with method access application, sorting procedures payment, then enter the police number listed on the frame number vehicle after that want get code, then a lot.
2. With implementation system E- Samsat application this want make the process easier more lightning as well as could try where just Required tax located.
3. Can reduce usage paper photocopy, because in the process of payment at samsat still use photocopy Message Characteristics of Vehicle Number (STNK) and Card Characteristic Resident (KTP).
4. Levels security could consider very good because attempted payment use cash.
5. Coping with lateness Required tax when you want pay tax.
6. Can check as well as recognize data about Vehicle Sales Value Motorized (NJKB).

From description on can concluded destination as well as the benefits of e- samsat is useful for officers tax recognize who just already _ pay tax vehicle motorized use application as well as Required tax vehicle motorized could doing payment use application try where just as well as when just so that save time.

2. 6. 4. E- Samsat marker

For (Wardani & Rumiyaun , 2017), there are some markers that you want used to identify level implementation of E- Samsat among others:

1. Can be used
Citizens who have android phone want could wear it.
2. Recognize method use



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When it's mandatory taxes that have been install E- Samsat application want given know method use in pay tax.

3. Features clear as well as easy understood

From child young until the parents has could dominate clear with notes have cell phone android / similar.

4. Easy operational / easy accessed

Access is very easy without Required arrive to Samsat closest.

5. Quantity tax clear as well as detailed

When it's mandatory tax want to pay stay put in Number police on the vehicle number plate as well as want arise how many amount mandatory tax paid.

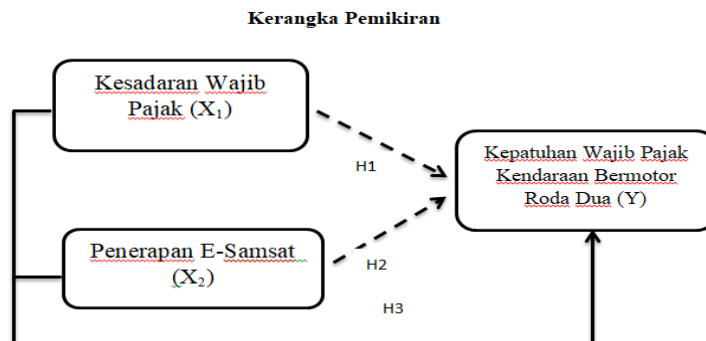
6. Suitability amount tax paid _

When you have pay tax use E- Samsat application has listed the amount you want paid no more as well as no less.

Sourced on the description from definition, purpose, and benefits and markers above on the Implementation of E-SAMSAT, until size from variable implementation of E-SAMSAT is as following:

1. Mastering E- Samsat
2. E- Samsat convenience
3. E- Samsat Transparency

2.7.Framework



Sumber : Diolah Peneliti (2022)



III. RESEARCH METHODOLOGY

3.1. Research Object and Time

The object of this research is the taxpayer who owns a two-wheeled motorized vehicle, then the data is obtained from the DKI Jakarta Regional Revenue Agency (BAPENDA). The time this research was carried out by researchers was starting from October 2021 to May 2022.

3.2. Types and Sources of Research Data

The type of data in this study is quantitative data. According to (Sugiyono, 2017: 23) , quantitative data is data in the form of numbers, or quantitative data that is scored (scoring). So quantitative data is data that has a tendency to be analyzed by means or statistical techniques. The data can be in the form of numbers or scores and are usually obtained using a data collection tool whose answers are in the form of a range of scores or weighted questions.

While the source of data used in this study is the type of primary data. According to (Syaiful, 2018: 81) , primary data is data collected directly by the original source and not through intermediaries. In this case, the primary data collection method is in the form of a questionnaire. The advantage of this primary data is that researchers can know the quality of the data because historically they understand how the process of collection is.

3.3. Research variable

According to (Syaiful, 2018: 129) , explaining the meaning of research variables is something that has value and can be measured, both tangible (*tangibe*) and intangible (*intangible*). The value assigned to the variable is based on the characteristics of the



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variable. The independent variable (independent) used by the researcher is Taxpayer Awareness and E-Samsat Implementation. While the dependent variable (dependent) used by researchers is the compliance of two-wheeled motorized vehicle taxpayers.

3.4. Data analysis method

According to (Syaiful, 2018: 85) , stated that the data collection method was carried out to obtain the information needed in order to achieve the research objectives. In this study, the data collection method used was in the form of a questionnaire. Questionnaire is a method of collecting data by giving a set of questions and written statements to respondents.

In this study, the data collection method used was a survey method in the form of distributing questionnaires, using *Google Form* .

IV. DISCUSSION

4.1. A Brief History of Central Jakarta BAPENDA

The Regional Revenue Service of DKI Jakarta Province according to its duties and responsibilities has been established since September 11 , 1952 which at that time was called the Office of Tax Affairs. In accordance with its development , its name has changed several times to the DKI Jakarta Provincial Revenue Agency in Governor's Regulation Number 154 of 2019 concerning the Organization and Work Procedure of the DKI Jakarta Provincial Revenue Agency.

The Regional Revenue Agency is the Regional Work Apparatus Unit (SKPD) of the DKI Jakarta Provincial Government in charge of collecting, collecting and supervising taxes and levies on the DKI Jakarta Provincial government. BAPENDA has a vision of providing professional services in optimizing local tax and levy revenues.



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Motor vehicle tax collection is carried out at Samsat. The DKI Samsat Office is divided into several collection areas, including:

- I. Joint Office of Central Jakarta and North Jakarta Samsat, Jl Gunung Sahari No, 13, Pandemangan, North Jakarta 14420. Email samsat.Pusat@jakarta.go.id
- II. East Jakarta Samsat Joint Office, Jl. DI Panjaitan Kav.55 Jatinegara, East Jakarta 13410. Email samsat.timur@jakarta.go.id
- III. Polda Metro Jaya Building Complex, Jl. General Gatot Subroto, Kebayoran Baru, Jakarta selatan 12110. Email samsat.selatan@jakarta.go.id
- IV. West Jakarta Samsat Joint Office, Jl. Daan Mogot Km. 13, Cengkareng, West Jakarta 11720. Email samsat.barat@jakarta.go.id

4.2. Description of Research Data

4.2.1. Characteristics of Respondents

Based on the results of research conducted on (100) respondents, data collection was obtained by using questionnaires and some descriptions of the respondent's condition based on the respondent's age and gender could be seen. The characteristics of the respondents are clearly presented in the following table

4.2.2. Characteristics of Respondents Based on Age

The results of the calculation of the frequency of the characteristics based on the age of the respondents are listed in table 4.1 as follows:



Table 4. 1

Characteristics of Respondents by Age

No	You're in vain	Amount
1	20	12
2	21	20
3	22	18
4	23	20
5	24	14
6	25	6
7	26	4
8	27	1
9	30	1
10	33	1
12	34	1
13	36	2
Total		100

In the age category, it can be seen that there are 12 respondents aged 20, 20 respondents aged 21 , 18 respondents aged 22, 20 respondents aged 23 , 14 respondents aged 24, 6 respondents aged 25, and 6 respondents age 26 totaled 4 people , respondents age 27 amounted to 1 person , respondents age 30 amounted to 1 person, respondents age 33 amounted to 1 person , respondent 34 amounted to 1 person , and the last respondent age 36 amounted to 2 people



4.2.3. Characteristics of Respondents by Gender

The results of the calculation of the frequency of the characteristics based on the sex of the respondents are listed in table 4.2 as follows:

Table 4. 2

Characteristics of respondents by gender

No	Gender	Amount
1.	Man	55 people
2.	Woman	45 people
Total		100 people

Referring to table 4.2 , it can be seen that these respondents consisted of 55 men from the total sample and the rest of the 45 respondents were women in this study and it can be concluded that the respondents were dominated by men.

4.2.4. Description of Research Data Distribution of Respondents' Responses

Description of research data distribution of respondents' responses to the research questionnaire was tabulated and scored using a Likert scale as follows:

1. Strongly Agree with a score of 5
2. Agree with a score of 4
3. Doubt – Doubt with a score of 3
4. Disagree with a score of 2
5. Strongly Disagree with a score of 1



According to (Sugiyono, 2017:92) , based on the scoring system above, the lowest

in each statement item is 1 and the highest is 5 with a sample of 100 people, then:

1. Lowest score = $100 \times 1 = 100$

2. Highest score = $100 \times 5 = 500$

From the scores above, a score range of $500 - 100 = 400$ is obtained, and the length

of the interval class = $400 : 5 = 80$ so that the interval class is determined as follows:

1. $100 - 180 =$ Not Good

2. $181 - 260 =$ Not Good

3. $261 - 340 =$ Good Enough

4. $341 - 420 =$ OK

5. $421 - 500 =$ Very Good

The calculation of the score uses the following formula:

$$\text{Score} = (\text{SS} \times 5) + (\text{S} \times 4) + (\text{R} \times 3) + (\text{TS} \times 2) + (\text{STS} \times 1)$$

The score is used to determine whether or not the respondent's responses to the variables studied are Taxpayer Awareness, E-Samsat Implementation and Motor Vehicle Taxpayer Compliance at BAPENDA DKI Central Jakarta .

4.3. Distribution of Respondents' Responses to Taxpayer Compliance Variables

Description of respondents' data on taxpayer compliance variables from six indicators, namely having a TIN, paying taxes, paying taxes on time, calculating taxes correctly,



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being free from administrative sanctions, being free from perceived criminal sanctions with a total of 12 statements.

4.3.1. The Influence of Awareness Level (X_1) on Compulsory Compliance with Two-Wheel PKB (Y)

Based on the results of the tests that have been carried out, the analysis of Taxpayer Awareness (X_1) on Motor Vehicle Taxpayer Compliance (Y) obtained through the t-test, produces a t - count value of 2.730 with a significant value of 0.008 and obtained a t- table of 1,984723 . So $t_{count} 2.730 > t_{table} 1.984723$ and a significant value of $0.008 < 0.05$, it can be concluded that H_{a1} is rejected and H_{a1} is accepted, meaning that Taxpayer Awareness (X_1) has partial and significant effect on Vehicle Taxpayer Compliance Two Wheel Motor(Y) .

Taxpayer awareness has a positive influence on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers. Taxpayers can be said to be obedient in terms of taxation when the taxpayer already has self-awareness. Because basically every taxpayer who owns a motorized vehicle, especially two-wheelers, has an obligation to pay the vehicle tax. So that if the taxpayer does not want to pay the vehicle tax, it will automatically result in administrative sanctions fines and even the taxpayer's motorbike tax fine will be deactivated.

4.3.2. The Effect of the Implementation of E-Samsat (X_2) on Compulsory Compliance with Two-Wheel PKB (Y)

Based on the results of the tests that have been carried out, the analysis of the application of E-Samsat (X_2) to the Compliance of Two-Wheeled Motorized Vehicle Taxpayers (Y) obtained through the t-test, produces a t - count value of -1.364 with a significant value of 0.176 and obtained 1.984723 so that $t_{count} -1,364 < t_{table} 1.984723$ and a significant value of $0.176 > 0.05$. So it can be concluded that H_{o2} is accepted and H_{a2} is rejected . This means that the implementation of E-Samsat (X_2) has a partial and significant effect on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers (Y).



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In this study, the application of E-samsat has a negative effect on taxpayer compliance. The government's policy to make the E-Samsat application is very precise and correct, but if it is seen from the function and purpose of the E-Samsat application, is it making taxpayers obedient in terms of paying taxes or not. In fact, the E-Samsat application is only to facilitate or as a facility provided by the government to taxpayers to pay their taxes, so that wherever and whenever taxpayers want to pay motor vehicle taxes, it can be carried out without having to come to the nearest Samsat. On the other hand, many people who pay taxes come to the nearest Samsat because they still do not know how to use the E-Samsat application. This shows that the public, especially taxpayers who pay taxes on two-wheeled motorized vehicles, do not fully pay taxes using the online application, namely E-Samsat.

4.3.3. The Influence of Awareness Level (X1) and Implementation of E-Samsat (X2) on Two-Wheel Compulsory PKB Compliance (Y)

Based on the results of the tests that have been carried out, the analysis of Taxpayer Awareness (X_1) and Application of E-Samsat (X_2) to Taxpayer Compliance of Two-Wheel Vehicles (Y) obtained through the F test, produces a calculated F value of 3,730 $> F_{table} 2.70$ and a significance value of $0.028 < 0.05$. So it can be concluded that H_{03} is rejected and H_{a3} is accepted, meaning that the variables of Taxpayer Awareness (X_1) and E-Samsat Implementation (X_2) have a simultaneous and significant effect on Taxpayer Compliance with Two-Wheel Vehicles (Y).

It can be said that the taxpayers of two-wheeled motorized vehicles already have awareness in terms of paying taxes. This is supported by the application issued by the Central DKI BAPENDA in the form of E-Samsat. Therefore, when viewed from the two independent variables, namely Taxpayer Awareness and the Implementation of E-Samsat, together they have a significant effect on dividends, namely the compliance of two-wheeled motorized vehicle taxpayers.



V. CONCLUSION

Based on the results of data analysis and discussion in the previous chapter with the title "The Influence of Taxpayer Awareness Levels and the Implementation of E-Samsat on Two-Wheel Vehicle Taxpayer Compliance (Case Study at BAPENDA DKI Jakarta)." The following conclusions were drawn:

1. Taxpayer awareness partially positive effect on taxpayer compliance is shown by obtaining a t_{value} of 2.730 with a significant value of 0.008 and obtained t_{table} of 1.98 4723 . So $t_{\text{count}} 2.730 > t_{\text{table}} 1.98 4723$ and a significant value of $0.008 < 0.05$. it can be concluded that H_{a1} is rejected and H_{o1} is accepted, meaning that Taxpayer Awareness (X1) has a partial and significant effect on Taxpayer Compliance with Two-Wheeled Motorized Vehicles (Y).
2. The implementation of E-Samsat has a partial negative effect on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers. Shown by obtaining the value of t_{count} of -1.364 with a significant value of 0.176 and obtained 1.98 4723 so that $t_{\text{count}} -1,364 < t_{\text{table}} 1.98 4723$ and a significant value of $0.176 > 0.05$. So it can be concluded that H_{o2} is accepted and H_{a2} is rejected , meaning that the E-Samsat application (X 2) has no partial effect on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers (Y).
3. Taxpayer Awareness and the Implementation of E-Samsat have a simultaneous positive effect on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers. Shown by obtaining the value of F_{count} of 3.730 with a significant value of 0.028 and obtained 2.70 so that $t_{\text{count}} 3,730 > t_{\text{table}} 2.70$ and a significant value of $0.028 < 0.05$. So it can be concluded that H_{o3} is rejected and H_{a3} is accepted , meaning that the variables of Taxpayer Awareness (X1) and E-Samsat Implementation (X2) have a simultaneous and significant effect on the Compliance of Two-Wheeled Motorized Vehicle Taxpayers (Y).



VI. Suggestion

Based on the results of the analysis and discussion that have been explained, the researchers would like to convey the suggestions obtained in this study as follows:

1. BAPENDA DKI Central Jakarta

It is hoped that it can be further improved for the socialization of Taxpayer Awareness and the Implementation of E-Samsat and Taxpayer Compliance, so that later the public can use Taxpayer Awareness and the Implementation of E-Samsat to increase the Compliance of Two-Wheeled Motorized Vehicle Taxpayers.

2. Taxpayer

It is recommended to taxpayers to always be able to carry out tax activities in accordance with the rules and directions as contained in the tax law so that together they can help the government carry out their duties and make taxpayers obedient to taxation.

3. Next Research

For further researchers, it is suggested that they can add or replace other variables besides Taxpayer Awareness, E-Samsat Implementation, and Taxpayer Compliance. Researchers hope for future researchers. If you want to know how obedient motor vehicle taxpayers are in terms of repayment, then further researchers can use the variable tax sanctions or the effectiveness of the implementation of E-Samsat.



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