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THE INFLUENCE OF PERCEPTIONS OF TAX FUNCTIONS AND TAX SERVICES ON MOTOR VEHICLE TAXPAYER COMPLIANCE WITH WHITENING FINE AS A MODERATION VARIABLE

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ABSTRACT

This study aims to determine the effect of the perception of the tax function on taxpayer compliance, and the effect of tax services on taxpayer compliance. Furthermore, this study also looks at the role of penalty redemption on the effect of perceptions of the tax function on taxpayer compliance and looks at the role of fines redemption on the effect of tax services on taxpayer compliance. This type of research is quantitative. Data collection techniques using questionnaires or questionnaires. The population in this study were motorized vehicle taxpayers registered at the SAMSAT Pandeglang office, totaling 248,869 people. The research sample uses the slovin method. The data analysis technique used is Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA) using the SPSS Version 25.0 program. The results of this study indicate that partially the perception of the tax function has a significant effect on taxpayer compliance. Tax services have a significant effect on taxpayer compliance. Penalty redemption moderates the perception of the tax function has a significant effect on taxpayer compliance and the redemption of fines moderates tax services and has a significant effect on taxpayer compliance .

Keywords: Perception of Tax Function, Tax Service, Taxpayer Compliance, Penalty Redemption.

1. INTRODUCTION

According to information from CNN Indonesia, (2023) one of the tax evasion cases in 2023 was a case of embezzlement of funds that occurred at UPT Samsat Pangururan, Samosir Regency, which was suspected of embezzling vehicle tax money amounting to Rp. 2.5 billion belonging to hundreds of taxpayers. The embezzlement of tax money is suspected to have occurred since 2018. The existence of tax evasion and corruption cases has been a trigger for non-compliance by taxpayers (Christianto in Khairunnisa & Sitabuana, 2022).

Tax evasion cases cause people to lose their sense of trust in individual tax officials and the state because they are worried that the taxes they pay will be misused by irresponsible parties and this will have an impact on the low level of taxpayer compliance (Yessica, 2022)

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Head of Data Collection and Determination at the Regional Revenue Management UPTD at the Banten Bapenda Pandeglang Branch said that in every sub-district in Pandeglang district there are around 4,000 vehicles that are in arrears of tax (RRI Sprint, 2023).

In 2018 the tax ratio again fell to 71% or only 12.55 million people were tax compliant out of a total of 17.65 million taxpayers. In 2019, the tax ratio rose to 73%, back to 2017. The number of tax compliant people was only 13.39 million out of 18.33 million taxpayers. Then in 2020, the tax compliance ratio increased again to 78%. However, the number of people who obeyed did not increase significantly from the previous year. In 2020, the number of compliant taxpayers was only 14.76 million out of a total of 19.01 million taxpayers.

The level of public awareness of taxpayer compliance can be influenced by perceptions of the tax function. Because when taxpayers have knowledge of the importance of vehicle taxes for regional development, a positive perception of taxes and the benefits that taxpayers will receive when paying taxes will increase mandatory compliance. Based on research results (Hamta, 2018) which states that the perception of tax functions influences the level of taxpayer compliance. However, according to (Widiantari, 2022) there are still many taxpayers who do not understand the tax system and administration system so that it is difficult for taxpayers to follow existing procedures. This leads to non-compliance by taxpayers in paying their tax obligations and failure to meet annual tax revenue targets.

Taxpayer compliance can also be influenced by a service. Service is a process of helping other people in certain ways that requires sensitivity and interpersonal relationships to create satisfaction and success which will influence the assessment of each taxpayer to behave obediently in carrying out tax obligations (Boediono, 2018). By realizing excellent service, it can create taxpayer satisfaction in fulfilling their tax responsibilities, it is hoped that it will be able to increase taxpayer compliance (Widajantie & Anwar, 2020). Various problems occur, it is important for the government to create quality services for taxpayers which will create comfort and influence taxpayer compliance (Bappenda Asahan, 2018).

Given the differences in perceptions regarding the function of taxes and tax services regarding taxpayer compliance in carrying out their tax obligations, it is very important to carry out research to obtain the same perception results, especially in increasing motor vehicle taxpayer compliance. This research will of course focus on the problem of how perceptions of tax functions and tax services influence motor vehicle taxpayer compliance in the Pandeglang district and how the role of fines can moderate the influence of perceptions of tax functions and tax services on motor vehicle taxpayer compliance in the Pandeglang district.

2. LITERATURE REVIEW

Perception of Tax Functions on Motor Vehicle Taxpayer Compliance

Perception is a process involving the entry of messages or information into the human brain, through human perception continuously making contact with its environment (Slamento in Kusuma, 2022). Perception basically concerns humans' relationship with their environment, how they understand and interpret stimuli in their

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environment using the knowledge they have. After an individual senses an object in his environment, he then processes the results of his sensing, so that meaning arises about that object. The individual's perception of a particular object will influence his mind.

Perception is a person's description of an object that is the focus of the problem that is occurring (Manahan in Hamtan & Bahri, 2018). If taxpayers have a positive perception of the function of taxes and the importance of taxes in national development, taxpayer compliance will increase.

Tax Service for Motor Vehicle Taxpayer Compliance

According to Boediono, (2018), service is a process of helping other people in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success". In this case, the Directorate General of Taxes helps people fulfill their tax obligations and rights. Quality Service is a service that can provide satisfaction to taxpayers and remains within the limits of meeting accountable service standards and is carried out with high motivation on an ongoing basis. In short, tax service quality is a condition related to tax products and services that meet the expectations of taxpayers . (Pandya, 2020).

Fines Reduction Moderates the Influence of Perceptions of Tax Functions and Tax Services on Motor Vehicle Taxpayer Compliance

Vehicle tax relief is an action taken by a country to encourage taxpayers who experience delays in taxpayer payments to immediately make tax payments. Taxes that are paid late will result in fines for taxpayers. In reducing vehicle taxes, these fines are usually waived by the government to optimize vehicle tax payments by taxpayers and encourage people to pay their vehicle taxes (Darmantika & Febrianti, 2021).

In Banten Governor Regulation Number 30 of 2020 article 2, it is explained that the elimination of administrative sanctions for motor vehicle tax or what is usually called tax whitening is the cleansing or lifting of sanctions in the form of money due to late payment of motor vehicle tax. With the whitening, motor vehicle taxpayers who experience late payments can pay off their taxes by only paying the principal motor vehicle tax without any late fines (Setiawan in Widajantie & Anwar 2020).

Taxpayer Compliance

Tax compliance can be defined as the extent to which a taxpayer complies or fails to comply with tax regulations. Compliance in tax matters is a discipline possessed by taxpayers to carry out their obligations in the field of taxation in accordance with applicable laws (Aswati et al, 2018). Compliance in taxation is obeying, submitting and complying with and implementing tax provisions. Waluyo (2020), tax compliance can be defined as a behavior in which Taxpayers (WP) fulfill all tax obligations and exercise their tax rights.

3. DATA AND RESEARCH TECHNIQUE ANALISYS

This research was conducted on motor vehicle taxpayers in the Pandeglang Region. Where the population in this study is two-wheeled and four-wheeled motor vehicle taxpayers registered at the Pandeglang SAMSAT office with a total of approximately 248,869 taxpayers with a sample size of 100 taxpayer respondents.

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Call for Paper – 4th International Seminar on Accounting Society

“The Evolving of SDG's in Advancing Business Longevity from Accounting International View”

Validity test

Validity tests are carried out to see the extent to which an instrument can be used to measure what it should measure. The validity test in this research was carried out on 100 respondents, validity testing used a significance level (α) of 5% or 0.05. To obtain the r table value, first look for $Df = N-2 = 100-2 = 98$ so that the r table value = 0.196. Data is considered valid if the calculated r value is $> r$ table and the significant value is < 0.05 . The testing tool used is the Pearson product moment correlation formula using the IBM SPSS Statistica 25 application.

Reliability Test

The aim of the reliability test is to determine the consistency of the measuring instrument if the same object is used more than once. Or in other words, a reliability test can be interpreted as aiming to show the extent to which a measurement result is relatively consistent if the measurement is repeated two or more times. If the reliability is less than 0.6, it is not good (Sugiyono, 2020).

Moderated Regression Analysis (MRA) Test

Moderated Regression Analysis (MRA) or interaction test is a special application of multiple linear regression where the regression equation contains elements of interaction (multiplication of two or more independent variables). This test was carried out to see the significance of the individual influence of the independent variables in the model on the dependent variable. By carrying out this test the statistical values of each independent variable. In this research the following equation can be obtained:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_1*M + b_4X_2*M + e$$

4. RESULT AND DISCUSSION

This research intends to examine the perception of tax functions and tax services on taxpayer compliance with fines reduction as a moderating variable for motor vehicle taxes in the Pandeglang district area. Based on the number of respondents used as panel research samples, the following research test results were obtained:

Table 1: Moderated Regression Analysis (MRA) Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	5,061	2,217		2,283	0,025
PFP	2,965	0,694	2,501	4,270	0,000
PP	-2,425	0,653	-2,084	-3,714	0,000
PD*PFP	-0,105	0,027	-3,549	-3,834	0,000
PD*PP	0,114	0,026	3,914	4,420	0,000

Dependent Variable: Taxpayer Compliance (KWP)

Source : Self Proceed

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Call for Paper – 4th International Seminar on Accounting Society

“The Evolving of SDG's in Advancing Business Longevity from Accounting International View”

The Influence of Tax Function Perceptions on Taxpayer Compliance

The results of the analysis regarding the perception of the tax function on taxpayer compliance can be seen based on the table above, where the perception of the tax function (PFP) has a significant level of 0.000 or less than 0.05. It can be said that the perception of tax function (PFP) has a significant effect on taxpayer compliance (KWP).

Perception of Tax Functions influences taxpayer compliance. Because perception is a process involving the entry of messages or information into the human brain, through perception humans continuously make contact with their environment (Slamento in Kusuma, 2022), when taxpayers have a positive perception of taxes and the benefits that taxpayers will receive when paying taxes, taxpayer compliance will increase (Manahan in Hamtan & Bahri, 2018). Research that supports this research is research (Salsadila, 2023), which states that mandatory perceptions have a significant effect on taxpayer compliance.

The Influence of Tax Services on Taxpayer Compliance

Based on table 1 above, we can see that tax services (PP) have a significant level of 0.000 or below 0.05. It can be said that tax services (PP) have a significant effect on taxpayer compliance (KWP).

Tax services can influence taxpayer compliance. Where if the perceived service quality is the same or exceeds the expected service quality, then the service can be said to be of high quality and satisfactory to taxpayers. This will trigger taxpayers to always obey and comply with their tax obligations. The results of this research are in line with research by Aprita Tri Nadia (2019), which states that service quality has a significant effect on taxpayer compliance in paying motor vehicle tax (PKB).

Reducing Fines Moderates Perceptions of Tax Functions on Taxpayer Compliance

Based on the results of the analysis regarding the reduction of fines to moderate the perception of the tax function on the taxpayer compliance variable, results can be obtained based on table 1 above, namely 0.000 or below 0.05. It can be said that reducing fines moderates the perception of the tax function (PD*PFP) regarding taxpayer compliance (KWP). So it can be concluded that fines reduction (PD) is able to moderate the influence of perceived tax function (PFP) on taxpayer compliance (KWP).

This reduction in fines aims to provide convenience to taxpayers so that they can develop an understanding of the importance of completing taxes and can increase regional tax revenues. Previous research that supports this research is research by Leo et al, (2022), which states that motor vehicle tax reduction has a positive effect on vehicle taxpayer compliance. Reducing Fines Moderating Perceptions of Tax Functions on Taxpayer Compliance in attribution theory can be used because perceptions of tax functions in attribution theory are external factors that influence taxpayer compliance in carrying out their tax obligations.

Reducing Fines Modernizing Tax Services for Taxpayer Compliance

Based on table 1 above, it can be seen that the penalty reduction variable can moderate tax services on taxpayer compliance. This is based on hypothesis testing, a significant level of 0.000 was obtained. Where this figure is smaller than 0.05. It can be said that reducing fines modifies tax services (PD*PP) regarding taxpayer compliance (KWP). Or in other words, fines reduction (PD) is able to moderate the influence of tax

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Call for Paper – 4th International Seminar on Accounting Society

“The Evolving of SDG's in Advancing Business Longevity from Accounting International View”

services (PP) on taxpayer compliance (KWP).

By providing relief to taxpayers in the form of exemption from motor vehicle tax fines, it attracts public interest in taking advantage of the whitening program to pay off motor vehicle tax arrears without paying fines (Widajantie & Anwar 2020). In this way, taxpayers will automatically be obedient in carrying out their tax obligations and of course this will trigger an attitude in them to always be obedient in fulfilling motor vehicle tax obligations.

Table 2. Determination Coefficient Test

Mo del	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,776 ^a	0,602	0,585	2,291

Source : Self Proceed

Based on Table 2 above, it can be explained that the results of the coefficient of determination test (R²) show that the value obtained by the adjusted R square is 0.585, which means that the perception of the function of tax and tax services as well as the interaction between the relationship between fines reduction (PD) and the perception of the tax function (PFP) and the interaction of fines reduction (PD) with tax services (PP), on taxpayer compliance is 58.5% while the remaining 41.5% is influenced by other factors.

5. CONCLUSION

This research examines the relationship between the influence of perceptions of tax functions on taxpayer compliance, and the influence of tax services on taxpayer compliance. Furthermore, this research also looks at the role of whitening fines on the influence of perceptions of tax functions on taxpayer compliance and looks at the role of whitening fines on the influence of tax services on taxpayer compliance. Based on the test, the results showed that the perception of Tax Functions and Tax Services had a significant effect on motor vehicle taxpayer compliance at SAMSAT in Pandeglang Regency with a value for each variable of 0.000 or less than 0.05. In other words, the variable perception of tax functions and tax services is accepted and has a significant effect on taxpayer compliance. Because if the public has a positive perception of the tax function, taxpayer compliance will increase. Likewise, if the service is good it will influence taxpayers in fulfilling their tax obligations and will increase taxpayer compliance. In addition, based on the test results, fines reduction can have a positive role in public perception of tax functions and tax services. Where this reduction in fines can strengthen the perception of the tax function in increasing taxpayer compliance and strengthening the influence of tax services on taxpayer compliance.

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