

The Influence of Tax Sanctions and the Implementation of E-Samsat on Motor Vehicle Taxpayer Compliance with Tax Socialization as a Moderating Variable

Dela Nurul Fadilah^{1*}, Mutiah²

¹Student, Mercubuana University, Jakarta, Indonesia

²Associate Professor, Mercubuana University, Jakarta, Indonesia

Abstract— This research is motivated by data obtained from the Jakarta Regional Revenue Agency that the realization of motor vehicle tax revenue is still not in line with the target each year. This research was conducted in the North Jakarta Samsat Office. The type of research used is quantitative and data is collected using a questionnaire with the Accidental Sampling method. Respondents in this study were 100 people using the Slovin formula. The data obtained was analyzed using the Partial Least Square (PLS) analysis technique via SmartPLS version 4.0 software. The results of this research show that Tax Sanctions influence motor vehicles taxpayer compliance, the Implementation of E-Samsat influences motor vehicles unpaid compliance, and Socialization cannot moderate Tax Sanctions and the Implementation of E-Samsat on motor vehicle taxpayer compliance.

Index Terms— tax sanctions, implementation of e-samsat, tax socialization.

1. Introduction

Indonesia is an archipelagic country and has the 4th largest population in the world, which means one of its largest sources of income is in the taxation sector. In 2022, most of the state's income will come from tax revenues, namely IDR. 1,716.8 trillion or 65.37% of the total income received by the state [1].

Taxes are divided into 2 types, central taxes and regional taxes. One of the largest tax revenues in DKI Jakarta is Motor Vehicle Tax because all the people of DKI Jakarta from the upper middle class to the lower middle class have a need to fulfill their activities, one of the needs that must be owned is a motorized vehicle.

This means that the number of motorized vehicles will increase every year, supported by data from the Central Statistics Agency (BPS) that the number of motorized vehicles on the roads always increases every year in 2020 there were 24.266 million units, in 2021 there will be 25.265 million units, and in 2022 there will be 26.370 million units [2].

The following is data on the target and realization of motor vehicle tax revenue in the North Jakarta Region for this year

2018 – 2022.

Table 1
Number of motorized vehicles in the North Jakarta Region 2018 - 2022

	Number of Motorized Vehicles (Units) in North Jakarta				
	2018	2019	2020	2021	2022
Active	561.149	566.658	465.305	462.823	468.959
Passive	705.909	755.653	873.521	915.438	950.990
Total	1.267.058	1.322.311	1.388.826	1.378.261	1.419.949

Table 2
Target and realization of vehicle tax revenue motorized

Years	Targets	Realization of Acceptance	Percentage
2018	Rp. 1.462.000.000.000	Rp. 1.361.804.731.972	93%
2019	Rp. 1.550.161.000.000	Rp. 1.353.534.287.607	87%
2020	Rp. 1.666.909.000.000	Rp. 1.190.309.125.163	71%
2021	Rp. 1.566.251.000.000	Rp. 1.535.680.319.977	98%
2022	Rp. 1.689.528.000.000	Rp. 1.431.949.647.783	85%

2. Literature Review

A. Attribution Theory

According to Haider (1958), attribution theory explains the behavior of other people or oneself through two factors, namely internal factors and external factors. Internal factors can be related to nature, character and attitudes. Meanwhile, external factors are usually associated with certain situations or conditions that can influence individual behavior. Internal and external forces together can determine a person's behavior [3].

With the attribution theory, tax sanctions will provide an understanding of how individuals perceive the causes of delays in paying motor vehicle tax so that it can influence their response to sanctions and law enforcement efforts that have been determined by the government.

1) Theory Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) or technology acceptance model is an information systems theory that creates a model of how users can accept and use technology. A number of factors can influencing individual decisions about how and when to use the system [4].

*Corresponding author: dellafadillah18@gmail.com

According to Davis, et. al. (1989) In the use of certain technology, it can be identified as a belief that it will be able to improve their performance. The perception of ease of use of technology can be used as a measure of someone's trust in a technology and that it can easily be understood and used in doing work [5].

2) *Taxpayer Compliance*

Tax compliance is the taxpayer's obedience in implementing the applicable tax provisions. Compliant Taxpayers are Taxpayers who comply with their tax obligations in accordance with the provisions of the Legislative Regulations. Taxpayer compliance is expected to be a voluntary awareness (voluntary tax compliance) in complying with existing tax regulations [6]

The indicators that influence taxpayer compliance in this research include [7]:

1. Complete the motor vehicle tax payment requirements data in accordance with the stipulated provisions
2. Pay motor vehicle tax on time

3) *Tax Sanctions*

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with. or in other words, tax sanctions are a preventative tool so that taxpayers do not violate tax norms [8].

Tax sanctions can occur because there is a violation of tax law regulations, so that if a violation occurs, the taxpayer can be punished based on the indication of tax policy and the applicable tax law.

The indicators for tax sanctions in this research include the following [7]:

1. Taxpayers know the purpose of motor vehicle tax sanctions.
2. The imposition of quite heavy sanctions is one way to educate taxpayers.
3. Tax sanctions must be imposed on taxpayers who violate zero tolerance.
4. Sanctions will be given to taxpayers according to late payments.

4) *Implementation of E-Samsat*

Based on Presidential Regulation Number 5 of 2015 article 22 paragraph 1 letter (f) concerning the Implementation of the Samsat System, it is wrong to state that there is an increase in the quality of samsat services, one of which is the e-samsat system. E-samsat is a facility provided by the government to serve motor vehicle tax payments using internet-based technology and then paid via ATM, mobile banking, or internet banking.

5) *Tax Socialization*

According to the Big Indonesian Dictionary (KBBI), socialization is defined as a learning process for a member of society to know and appreciate the culture of the people in their environment. Tax socialization is a process to introduce the public to taxes so that they can appreciate the importance of these taxes.

B. *Framework*

1) *The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance*

According to [8] tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. With the attribution theory of tax sanctions, it is related to internal and external factors such as the situation and environment that make taxpayers pay taxes because of tax sanctions. This is related to tax sanctions so that it is more timely in paying taxes.

H₁: Tax sanctions affect motor vehicle taxpayer compliance.

2) *The Effect of Implementing E-Samsat on Motor Vehicle Taxpayer Compliance*

In an effort to increase compliance, the government provides digital tax payment facilities with the aim of making it easier for taxpayers to pay on time to avoid tax sanctions. E-Samsat is a form of online service provided by Samsat by implementing a motor vehicle payment system via ATM, or e-banking. The e-Samsat system is very efficient, because taxpayers do not need to pay their taxes through the Samsat office.

Based on the Technology Accepted Model (TAM) theory, it is related to technological systems that can influence the use of technology in daily activities in society in paying taxes. This is related to the implementation of e-Samsat to make it easier for taxpayers to pay motor vehicle tax.

In the current era of technological development, the e-Samsat system is expected to make it easier for taxpayers to obtain information regarding the amount of motor vehicle tax payments and cost calculations, so that they can avoid delays in payments in an effort to optimize the level of compliance in paying motor vehicle tax.

Apart from user convenience, there is user interest, the perception of user interest is that electronic Samsat or E-Samsat is considered more effective and efficient in paying taxes, therefore taxpayers will be increasingly interested in paying taxes using e-Samsat and this will influence the level of taxpayer compliance. motor vehicle.

H₂: Implementation of E-Samsat has an effect on Taxpayer Compliance.

3) *The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance with Tax Socialization as a moderating variable*

Tax sanctions are a deterrent to taxpayers so that they can comply and not violate applicable laws and regulations. With tax sanctions, it can be a guarantee that the provisions of tax legislation will be adhered to and complied with.

With Tax Socialization, this can provide knowledge regarding administrative sanctions to Taxpayers which aims to provide fear and awareness of the existence of applicable tax regulations so as to increase motor vehicle taxpayer compliance.

H₃: Tax sanctions influence motor vehicle taxpayer compliance with tax socialization as a moderating variable.

4) *The Effect of Implementing E-Samsat on Motor Vehicle Taxpayer Compliance with Tax Socialization as a moderating variable*

E-samsat or electronic samsat is a motor vehicle payment service carried out via e-banking or a designated Bank ATM. In an effort to further optimize Motor Vehicle Tax revenues, local governments are implementing several strategies, one of which is implementing the e-Samsat system (electronic single-roof administration system). With Tax Socialization, taxpayers will have a better understanding of the payment system, and how to use it in relation to the Online Samsat System, an effort to increase motor vehicle taxpayer compliance.

H₄: The implementation of E-Samsat has an effect on Motor Vehicle Taxpayer Compliance with Tax Socialization as a moderating variable.

3. Research Methodology

The type of research used is causal associative design with a research strategy using a quantitative method approach with data collection techniques using questionnaires. This research uses causal associative research to find out whether the independent variables Tax Sanctions (X1) and Implementation of E-samsat (X2) can influence the dependent variable, namely Motor Vehicle Taxpayer Compliance (Y) and are moderated by the tax socialization variable (Z).

Table 3

Average Variance Extracted (AVE)		
Variable	Average Variance Extracted (AVE)	Details
SP	0,688	Valid
PES	0,655	Valid
KWP	0,697	Valid
SOS	0,718	Valid
Y-Z*X1	1.000	Valid
Y-Z*X2	1.000	Valid

Table 4
Reliability test

Variable	Composite Reliability	Details
SP	0.898	Reliable
PES	0.883	Reliable
KWP	0.872	Reliable
SOS	0.835	Reliable
Y-Z*X1	1.000	Reliable
Y-Z*X2	1.000	Reliable

Table 5
Path coefficient

Mode	Original Sample (O)	T Statistic (O/STDEV)	P Values
X1 -> Y	0,439	4,162	0,000
X2 -> Y	0,247	2,145	0,032
Z -> Y	0,252	2,819	0,005
Z*X1 -> Y	0,062	0,657	0,511
Z*X2 -> Y	-0,174	1,494	0,135

1. The influence of the Tax Sanctions variable on Motor Vehicle Taxpayers with a t statistic of 4.162 and a p value of 0.000. The statistical t value is 4.162 > t table 1.96 and the p value is 0.000 < 0.05, so statistically Ho is rejected and Ha is accepted, meaning that the Tax Sanctions variable has a significant effect on Motor Vehicle Taxpayer Compliance.
2. The influence of the E-samsat implementation variable on

motor vehicle taxpayer compliance with a t statistic of 2.145 and a p value of 0.032. The statistical t value is 2.145 > t table 1.96 and the p value is 0.032 < 0.05, so statistically Ho is rejected and Ha is accepted, meaning that the E-Samsat Implementation variable has a significant effect on Motor Vehicle Taxpayer compliance.

3. The resulting value of the Tax Socialization variable moderates the influence of Tax Sanctions on Motor Vehicle Taxpayers with a t statistic of 0.657 < t table 1.96 and a p value of 0.511 > 0.05, so statistically Ho is accepted and Ha is rejected, meaning that Tax Socialization does not moderate the influence between Tax Sanctions on Motor Vehicle Taxpayer Compliance
4. The resulting value of the Tax Socialization variable moderates the influence between the Implementation of E-Samsat on Motor Vehicle Taxpayers with a t statistic of 1.494 < t table 1.96 and a p value of 0.135 > 0.05, so statistically Ho is accepted and Ha is rejected, meaning that Tax Socialization does not moderate the influence of Tax Sanctions on Motor Vehicle Taxpayer Compliance.

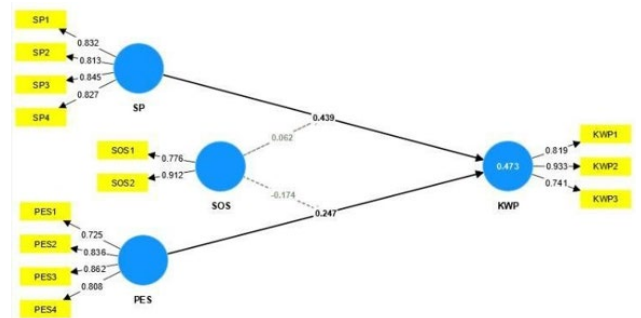


Fig. 1. Outer model

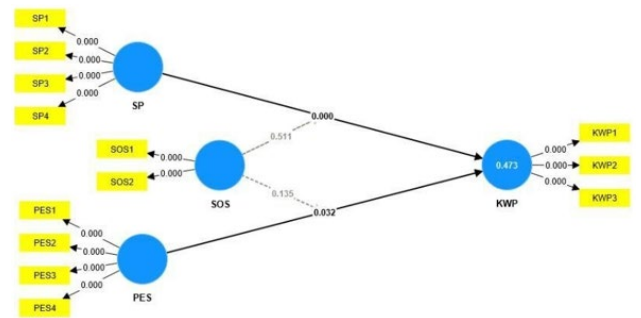


Fig. 2. Inner model

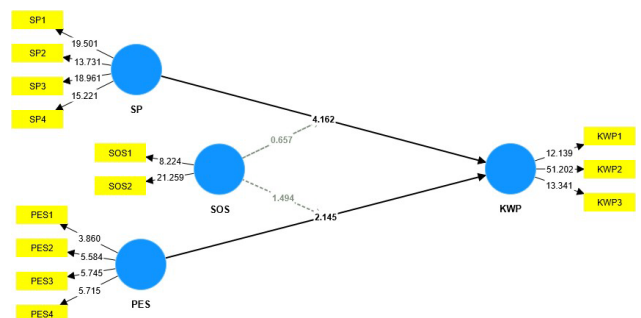


Fig. 3. Bootstrapping model

4. Result, Discussion and Conclusion

1. Tax Sanctions influence Motor Vehicle Taxpayer Compliance. By implementing tax sanctions in the form of administrative sanctions, taxpayers' delays in paying their motor vehicle taxes will be reduced. This means that the better and stricter the existing tax sanctions, the more motor vehicle taxpayer compliance will increase.
2. This can be achieved through knowledge, imposition of sanctions, and consistent application of administrative sanctions for violations of motor vehicle taxation, without discrimination or tolerance for late tax payments.
3. The implementation of E-Samsat has an effect on Motor Vehicle Taxpayer Compliance. Because by using the E-Samsat system, almost all taxpayers feel that paying taxes is faster, safer and saves time. Therefore, the better the E-Samsat System service, the more motor vehicle taxpayer compliance will increase.
4. This can be achieved because motor vehicle tax payments become faster and more efficient, reducing the time required by taxpayers. This can increase tax compliance 67 motorized vehicles in total, thereby contributing to a significant increase in tax revenue.
5. Tax sanctions have no effect on motor vehicle taxpayer compliance by being moderated by tax socialization. This cannot be achieved because there is a lack of tax socialization from the North Jakarta Samsat so that

information about taxes is very difficult for electronic media to find out.

6. The implementation of E-Samsat has no effect on Motor Vehicle Taxpayer Compliance by being moderated by Tax Socialization. This means that the North Jakarta Samsat has not succeeded in carrying out tax outreach regarding sanctions or e-Samsat, so information about taxes is very difficult to find out.

References

- [1] Annur, C. M. (2023, January 5). Pendapatan Negara pada 2022 Mayoritas dari Pajak.
- [2] Pristandaru, D. L. (2023, August 17). Penerimaan Pajak Kendaraan Bermotor di DKI Jakarta. *kompas.com*.
- [3] Rahayu, S., Yudi, & Rahayu. (2022). *Audit dan Auditor Internal Perusahaan* (N. Q. Lutfillah, Ed.; 1st ed.). Java Books Center.
- [4] Hidayatullah, S., Prasetya, D. A., Purnomo Dedy Ari, & Rachmawati, I. K. (2022). *HotFit Model Pengembangan Sistem Informasi* (1st ed.). Uwais Inspirasi Indonesia. Ismail, T., & Enceng. (2019). *Pajak Daerah dan Retribusi Daerah* (4th ed.). Universitas Terbuka.
- [5] Santi, I. H., & Sudiasmo, F. (2020). Perceived Usefulness and Perceived Ease of Use Terhadap Behavioral Intention to Use and Actual Usage Pada Aplikasi (1st ed.). Jakad Media Publishing.
- [6] Rahayu, K. S. (2017). Konsep dan Aspek Formal Perpajakan. In *Konsep dan Aspek Formal Perpajakan* (Pertama). Rekayasa Sains.
- [7] Wardani, D. K., & Rumiyatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 5(1), 15.
- [8] Mardiasmo. (2019). Perpajakan. In Dian Arum (Ed.), *Perpajakan* (2019th ed., pp. xii-446). ANDI.