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ANALYSIS OF FACTORS INFLUENCING TAXPAYER COMPLIANCE IN PAYING MOTOR VEHICLE TAXES: A CASE STUDY AT THE BENGKULU CITY SAMSAT OFFICE

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A B S T R A C T

The purpose of this study is to examine the impact of taxpayer compliance on motor vehicle tax payments at SAMSAT in Bengkulu City. This research employs a quantitative method. The variables in this study include the dependent variable, which is taxpayer compliance, and the independent variables, which are taxpayer awareness, tax service quality, taxpayer knowledge, and tax sanctions. The respondents in this study are all taxpayers at SAMSAT in Bengkulu City. The research uses multiple linear regression analysis. The results of the study indicate that Taxpayer Awareness, Tax Service Quality, Taxpayer Knowledge, and Tax Sanctions all have an effect on taxpayer compliance at SAMSAT in Bengkulu City.

INTRODUCTION

The regional original revenue of Bengkulu Province amounts to IDR 865,217,297,675 (eight hundred sixty-five billion two hundred seventeen million two hundred ninety-seven thousand six hundred seventy-five rupiah). The largest contributor to this revenue is motor vehicle tax, totaling IDR 279,742,938,500 (two hundred seventy-nine billion seven hundred forty-two million nine hundred thirty-eight thousand five hundred rupiah) for the year 2023. However, there is an outstanding motor vehicle tax amounting to IDR 296,948,134,000 (two hundred ninety-six billion nine hundred forty-eight million one hundred thirty-four thousand rupiah) as of August 8, 2024. It can be understood that the amount of outstanding tax is greater than the tax collected in 2023. Tax revenue is greatly influenced by taxpayer compliance in paying taxes. Taxpayer compliance is influenced

byseveral factors, including taxpayer awareness, the quality of tax services, taxpayer knowledge, and tax sanctions.

Based on the issues above, the purpose of this study is to analyze and understand how taxpayer compliance is affected by these factors. This aims to find solutions to the problems faced by the SAMSAT of Bengkulu City.

MATERIALS AND METHODS

The method used in this study is quantitative, involving hypothesis testing with statistical analysis tools. This research is a type of causal comparative study. Ariani et al. (2023:17) state that this type of research examines the consequences of a phenomenon and tests the cause-and-effect relationships from the available data. In this study, the dependent variable is taxpayer compliance, while the independent variables include taxpayer awareness, the quality of tax services, taxpayer knowledge, and tax sanctions. The population for this study consists of all taxpayers registered with SAMSAT Bengkulu City, and the sample size will be 100 (one hundred) people, determined using the Slovin formula. Informants are selected based on the accidental sampling technique, as described by Sugiyono (2016). Accidental sampling is a method of selecting samples based on chance, i.e., anyone who happens to be encountered by the researcher and is deemed suitable as a data source. Data collection techniques involve conducting surveys, and the instrument used is a questionnaire.

The data quality test in this study uses:

1. Validity Test
   Validity, according to Slamet & Aglis (2020:63) is a measure used to indicate the validity or accuracy of a research instrument.
2. Reliability test
   Reliability is an index measurement tool used to assess the extent to which a measurement instrument can be relied upon or trusted. (Sudaryana & Agusiady, 2022:267).

A classical assumption test.

1. Normality Test
   According to Sudaryana & Agusiady (2022:269) the purpose of the normality test is to determine whether the disturbance or residual variables in the regression model have a normal distribution.
2. Multicollinearity test
   According to Ghazali (2016:103) the purpose of the multicollinearity test is to determine whether there is any correlation between the independent variables in the regression model.
3. Heteroscedasticity Test
   According to Ghazali (2016:134) the purpose of the heteroscedasticity test is to examine whether there is a variance inequality of residuals from one observation to another in the regression model.

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Multiple Linear Regression Analysis

Multiple linear regression is used to examine the relationship/correlation/ effect of more than one independent variable on a single dependent variable. The method used in this study is:

$$Y = a + b1\,X1 + b2\,X2 + b3\,X3 + b4\,X4 + e$$

Keterangan:

Y = Taxpayer Compliance
a = Constant
b = Regression Coefficient
X1 = Taxpayer Awareness
X2 = Tax Sercice Quality
X3 = Taxpayer Knowledge
X4 = Tax Sanction
e = Error Term

Hypothesis Testing

1. F-test (Simultaneous Test)
   The F-test is used to determine the impact of the independent variables included in the model on the dependent variable.
2. t-test (Partial Test)
   The t-test is used to test hypotheses about whether each independent variable has an effect on the dependent variable.

Coefficient of Determination Test (R^2)

The coefficient of determination indicates the extent of the impact of the independent variables on the dependent variable.

RESULTS AND DISCUSSION

Based on the results of a survey conducted with 100 respondents, the findings are as follows:Uji kualitas data

1. Validity Test
   The results show that all questionnaire items have an R-calculated value greater than the R-table value and a significance level below 0.05, indicating that all questionnaire items are valid.
2. Reliability test
   The reliability test results exceed the Cronbach alpha threshold of 0.7, indicating that the questionnaire is reliable.

Result of Classical Assumption Test

1. Normality Test
   The normality test results show a significance level of 0.231, which is greater than 0.05, indicating that the data distribution is normal.
2. Multicollinearity Test
   The VIF result is 0.323, which is less than 5, indicating that there is no multicollinearity problem.
3. Heteroscedasticity Test
   The result of this test shows an absolute residual value of 0.625, indicating that there is no heteroscedasticity problem.

F-Test (Simultant)

The F-calculated value is greater than the F-table value, specifically 40.863 > 3.26. From this hypothesis test, it can be concluded that the hypothesis is accepted, meaning there is an influence of Taxpayer Awareness, Tax Service Quality, Taxpayer Knowledge, and Tax Sanctions on Taxpayer Compliance.

t-test

1. The Effect of Taxpayer Awareness (X1) on Taxpayer Compliance (Y): The t-calculated value is greater than the t-

table value, specifically 2.940 > 1.664, with a significance level of 0.003 < 0.1. Therefore, H1 is accepted. This indicates that Taxpayer Awareness (X1) has a significant effect on Taxpayer Compliance (Y).

2. The Effect of Tax Service Quality (X2) on Taxpayer Compliance (Y): The t-calculated value is greater than the t-table value, specifically 3.107 > 1.664, with a significance level of 0.005 < 0.1. Therefore, H2 is accepted. This indicates that Tax Service Quality (X2) has a significant effect on Taxpayer Compliance (Y).
3. The Effect of Taxpayer Knowledge (X3) on Taxpayer Compliance (Y): The t-calculated value is greater than the t-table value, specifically 5.103 > 1.664, with a significance level of 0.000 < 0.1. Therefore, H3 is accepted. This indicates that Taxpayer Knowledge (X3) has a significant effect on Taxpayer Compliance (Y) The Effect of Taxpayer Knowledge (X3) on Taxpayer Compliance (Y): The t-calculated value is greater than the t-table value, specifically 4.323 > 1.664, with a significance level of 0.000 < 0.1. Therefore, H3 is accepted. This indicates that Taxpayer Knowledge (X3) has a significant effect on Taxpayer Compliance (Y).

Hasil uji koefisien determinasi (R^2)

The coefficient of determination (R^2) is 0.706 or 70.6%, which explains the level of relationship between taxpayer awareness, tax service quality, taxpayer knowledge, and tax sanctions with taxpayer compliance. This means 70.6% of taxpayer compliance is explained by these variables, while the remaining 29.4% is explained by other variables outside the model.

CONCLUSION

Based on the research findings, it can be understood that:

1. Taxpayer awareness affects taxpayer compliance partially.
2. Tax service quality affects taxpayer compliance partially.
3. Taxpayer knowledge affects taxpayer compliance partially.
4. Tax sanctions affect taxpayer compliance partially.

Simultaneously, taxpayer awareness, tax service quality, taxpayer knowledge, and tax sanctions all influence taxpayer compliance. However, there are some limitations in this study, such as the lack of other factors that might affect taxpayer compliance, a limited sample size representing only a few respondents, and the scope being limited to the city of Bengkulu.

The recommendations for this study are as follows:

1. There is a need for socialization to the community regarding taxation to enhance public motivation to fulfill tax obligations.

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2. Improving tax services to ensure taxpayers feel adequately served by the government.
3. There is a need to raise awareness among the public about the importance of taxes for regional development.

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