

THE EFFECT OF TAXPAYER AWARENESS, QUALITY OF SERVICE, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE IN THE OFFICE WITH SAMSAT JAKARTA EAST

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Abstract

This study aims to analyze the effect of taxpayer awareness, service quality, and tax sanctions on taxpayer compliance in paying motor vehicle taxes at the SAMSAT Joint Office of East Jakarta City. The method used in this research is a quantitative method. The sampling technique is Convenience Sampling. The data analysis technique used is multiple regression analysis. The data was collected by distributing questionnaires. The results of this study are: 1) taxpayer awareness has a positive and significant effect on mandatory compliance. 2) service quality has a positive and significant effect on mandatory compliance. 3) tax sanctions have no effect on taxpayer compliance. 4) Simultaneously taxpayer awareness, service quality, and tax sanctions have a positive and significant effect on taxpayer compliance. The value of R square obtained is 0.422, meaning that taxpayer awareness, service quality, and tax sanctions have an effect of 42.2% on taxpayer compliance in paying motor vehicle taxes. While the remaining 57.8% is influenced by other variables not examined in this study.

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak, kualitas pelayanan, dan sanksi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kantor Bersama SAMSAT Kota Jakarta Timur. Metode yang digunakan di dalam penelitian ini adalah metode kuantitatif. Teknik pengambilan sampelnya yaitu dengan Convenience Sampling. Teknik analisis data yang digunakan yaitu analisis regresi berganda. Pengumpulan datanya dilakukan dengan menyebar kuisisioner. Hasil dari penelitian ini yaitu: 1) kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib. 2) kualitas pelayanan berpengaruh positif dan signifikan terhadap kepatuhan wajib. 3) sanksi pajak tidak berpengaruh terhadap kepatuhan wajib pajak. 4) secara simultan kesadaran wajib pajak, kualitas pelayanan, dan sanksi pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Nilai R square yang diperoleh yaitu sebesar 0,422, berarti kesadaran wajib pajak, kualitas pelayanan, dan sanksi pajak memberikan pengaruh sebesar 42,2% terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. Sedangkan sisanya sebesar 57,8% dipengaruhi oleh variabel lain yang tidak diteliti di dalam penelitian ini

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INTRODUCTION

The economy in Indonesia cannot be separated from the intervention of all parties in managing its resources. Starting from the central government to local governments, both of them are jointly trying to improve the economy by balancing economic growth with economic development. The government needs funds from the state in running its government household in order to realize balanced growth and development. There are three sources of revenue for the state, namely sources of tax revenue, non-tax sources of income, and grants (Alam S, 2004). According to (Dharma, 2014) taxes are a source of funding in realizing the state's responsibility to eradicate social problems, improve people's welfare, and prosperity. Indonesia uses the Self Assessment System in its tax collection system. This means that the government gives taxpayers the right to calculate, pay, and independently report the taxes they owe and the taxpayers are responsible for the taxes they report (Wahono, 2012). According to Law Number 28 of 2009 local taxes come from land and building taxes, motor vehicle transfer taxes, cigarette taxes, hotel taxes, restaurant taxes, motor vehicle taxes, entertainment taxes, motor vehicle fuel taxes, wallet bird nest taxes. , and other taxes levied by local governments.

Table I Tax Revenue from Motorcycles in East Jakarta in 2017-2019

Tahun	Penerimaan
2017	Rp. 203.012.120.600
2018	Rp. 237.790.094.400
2019	Rp. 250.814.446.800

Source: DKI Jakarta Bapenda Office

Based on table I, PKB revenue in East Jakarta from 2017 to 2019 continued to increase, namely in 2017 the tax revenue was 203 billion rupiah and in the following year it increased by 30 billion rupiah. In 2019 tax revenue from motorcycles reached 250 billion rupiah. Although the revenue from motor vehicle tax (PKB) continues to increase, it is accompanied by an increasing number of tax arrears. The following are the number of active and passive motorcycles (not re-registered) in East Jakarta:

Table II Number of Active and Passive Motorcycles in East Jakarta in 2017-2019

Keterangan	Tahun		
	2017	2018	2019
Aktif	859.787	904.630	923.524
Pasif (BDU)	1.060.094	1.137.583	1.218.276
Kepatuhan	45%	44%	43%

Source: East Jakarta SAMSAT Joint Office

Based on table II above, it is known that the number of taxpayers who have not re-registered (BDU) is more than the number of taxpayers who have re-registered. This means that when compared to the amount of arrears with the amount of tax revenue, the amount of arrears is still large. In addition, the number of taxpayers whose BDUs from 2017 to 2019 did not experience a decline in fact continued to increase. This is indicated by the percentage level of compliance that is decreasing every year which

shows that the level of compliance of taxpayers in East Jakarta in paying PKB is still not optimal. (Aristanti, 2011) in his book entitled Tax Law and Taxation explains the factors that influence taxpayer compliance, namely tax understanding, service quality, taxpayer perception of tax sanctions, and taxpayer awareness level.

The object of this research is motor vehicle taxpayers, especially two-wheeled vehicles who are registered and active at the East Jakarta City SAMSAT Joint Office. The One Roof Administration System or more commonly known as SAMSAT is in charge of managing motorized vehicles in an integrated manner in the areas of payment of Motor Vehicle Tax (PKB), Motor Vehicle Title Transfer Fee (BBN-KB). Vehicle Registration Certificate (STNK), and the Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ) which are managed in an integrated manner. The elements of the agencies in the East Jakarta SAMSAT include the DKI Jakarta Regional Revenue Agency (Bapenda DKI Jakarta), the Communications and Information Service, Informatics and Statistics, the Metro Jaya Regional Police Traffic Directorate, PT. Jasa Raharja Accident Insurance, and PT. Bank DKI.

This research is based on Attribution Theory. Attribution theory looks at the way individuals make decisions by paying attention to other individuals, then makes an attribution when the individual feels and describes the behavior of other individuals and tries to find out why other observed individuals behave the way they do, the behavior of other individuals is caused by internal or external factors (Robbins and Judge, 2007). Behavior caused by internal factors comes from personality or is under the control of the person himself, while external factors come from behavior that is influenced from outside that does not come from within himself or someone will be forced to act because of a situation (Kahono and Sulud, 2003). . The attribution theory explains that internal factors come from a person's personality. In this study, a taxpayer must have awareness, meaning that this behavior comes from the conscience of the taxpayer who is aware of his obligations in paying taxes so that taxpayers will obey in paying motor vehicle taxes. Meanwhile, viewed from external factors, a taxpayer's compliance is influenced by the quality of service and tax sanctions, because both require individuals to be obedient in paying taxes, even the government can force taxpayers to carry out their obligations in paying taxes in accordance with applicable laws and regulations.

According to (Rahayu, 2017) explaining that taxpayer compliance is a condition when the taxpayer fulfills all tax obligations and exercises his tax rights. Another understanding according to (Widodo, 2010) taxpayer compliance is a decision taken by the taxpayer in carrying out his obligations, whether he does it or avoids his obligations. Taxpayer awareness is a situation when taxpayers carry out their tax obligations such as registering, calculating, paying and reporting the amount of tax correctly and voluntarily (Erly Suandy, 2011). The types of tax compliance mentioned by (Widodo, 2010) consist of two, namely formal compliance and material compliance.

Taxpayers' awareness of the tax function as a source of state revenue and has a strong legal basis and is an absolute obligation of every citizen, this understanding is needed in order to improve taxpayer compliance. The greater the level of awareness of taxpayers means the implementation and understanding of tax obligations is also high so that it will increase taxpayer compliance (Agus and Jatmiko, 2006). Based on the results of research conducted by (Lina, 2017) taxpayer awareness has an effect on

taxpayer compliance in paying motor vehicle taxes. Based on research that has been done before, taxpayer awareness has an effect on taxpayer compliance in paying PKB.

THEORETICAL BASIS

H1: Taxpayer awareness affects taxpayer compliance in paying PKB at SAMSAT East Jakarta?

Service quality is the desired level of excellence and control over the level of excellence in meeting customer desires (Tjiptono, 2012). Another understanding of service quality is also conveyed by (Hardiningsih and Yulianawati, 2011), service quality identifies the tax service or administrative services by a Samsat to taxpayers who will feel satisfied. According to (Moenir, 2010) taxpayers who are satisfied with the services provided when they get services that are in accordance with what they want. The forms of service according to (Moenir, 2010) include oral service, written service, and service with deeds.

Service quality is the company's ability to meet customer needs and desires in accordance with what is expected by customers (Tjiptono, 2012). Quality services can provide security, comfort, guarantee, and legal certainty to customers. Quality service when it can provide security, comfort, and legal certainty to customers. Furthermore, to measure the quality of service, we can see it from the ability to provide satisfactory service in accordance with customer expectations, provide responsiveness, ability, courtesy, and a trustworthy attitude. According to (Khorida et al, 2020) service quality has a positive effect on taxpayer compliance. Based on previous research, service quality has an effect on taxpayer compliance in paying PKB.

H2: Quality of service affects taxpayer compliance in paying PKB in East Jakarta SAMSAT?

Tax sanctions are explanations of tax laws and regulations (tax norms) that will be obeyed or obeyed or can be said to be prevention of taxpayers violating norms (Mardiasmo, 2018). Another understanding according to (Subekti, 2016) explains that tax is a tax that is obtained for violating tax laws and regulations. The explanation from (Siti Official, 2008) says that tax sanctions are caused by violations committed by taxpayers of tax laws and regulations and the greater the violation, the greater the sanctions that will be obtained by the taxpayer. The types of sanctions in taxation according to Law Number 28 of 2007 concerning General Provisions on Taxation (KUP) consist of administrative sanctions and criminal sanctions.

Tax sanctions are explanations of tax laws and regulations (tax norms) that will be obeyed or obeyed or can be said to be prevention of taxpayers violating norms (Mardiasmo, 2018). The imposition of tax sanctions, both administrative (fines, interest, and increases) and criminal (imprisonment or imprisonment) will encourage taxpayer compliance. Tax sanctions are expected to have an impact on taxpayer compliance in paying taxes (Agus and Jatmiko, 2006). According to (Nur Ghailina, 2018) tax sanctions have a significant effect on taxpayer compliance. Based on previous research, tax sanctions have an effect on taxpayer compliance in paying PKB.

H3: Tax sanctions affect taxpayer compliance in paying PKB in East Jakarta SAMSAT?

Knowledge and understanding related to taxation and awareness of taxpayers that are required automatically contribute to the implementation of taxes by paying taxes in a timely manner. In addition, service quality also affects taxpayer compliance. When taxpayers are satisfied and fulfill their desire to pay taxes, it will encourage taxpayers to fulfill their obligations. tax sanctions that affect taxpayer compliance, if there are taxes that violate it will be subject to tax sanctions. This is in accordance with what was conveyed by (Ilhamsyah, 2016) which proved that the understanding and knowledge of taxpayers related to tax regulations, taxpayer awareness, tax sanctions, and the quality of SAMSAT services have a significant effect on taxpayer compliance. Based on previous research, taxpayer awareness, service quality, and tax sanctions simultaneously have an effect on taxpayer compliance in paying PKB.

H4: Simultaneously taxpayer awareness, service quality, and tax sanctions affect taxpayer compliance in paying PKB in East Jakarta SAMSAT

METHOD

This research uses quantitative methods. Population is all objects that are the target of observation that affect certain characteristics and quantitative used by researchers which are then studied and drawn a conclusion (Sugiyono, 2007). So the population in this study are active or obedient taxpayers in paying motor vehicle taxes, especially two-wheeled vehicles at the East Jakarta SAMSAT Office. While the sample is part of the population taken to be used in the object of research and used as a basis for drawing conclusions related to the population (Wahyudi et al, 2008). In determining the research sample, the researcher used the Slovin formula as follows:

$$n = \frac{N}{1 + N \cdot e^2}$$

Information:

n: research sample

N: population

e: error rate or percentage 10% or equal to 0.1

then we can calculate as follows:

$$n = \frac{923.524}{1 + 923.524 \cdot 0,1^2}$$
$$n = \frac{923.524}{1 + 9.235.24}$$
$$n = \frac{923.524}{9.236.24}$$

n= 99.98 rounded up to 100

Then obtained the results of the minimum number of samples in this study, namely a minimum of 100 respondents. So the number of samples to be studied is 150 two-wheeled vehicle taxpayers who are domiciled in East Jakarta and pay motor vehicle tax at the East Jakarta SAMSAT Joint Office. The sampling technique used by researchers in this study is the Convenience Sampling method. Convenience Sampling was chosen by chance, namely from members of the population who were willing to become respondents to be sampled (Siregar. 2017).

The research instrument used for the taxpayer compliance variable (Y) in this study is from (Rahayu, 2009) namely being on time in paying taxes, reporting taxes correctly, and never getting a warning letter (Handayani, 2009). The research instrument used for the taxpayer awareness variable (X1) in this study is from (Asri and Manik, 2009) namely understanding the function of taxes as state financing, understanding tax laws and provisions, and from (Muliari, 2011) namely calculating , pay, report taxes voluntarily. The research instrument used for the service quality variable (X2) in this study is from (Philip Kotler, 2009) namely physical evidence (tangible), reliability (reliability), and responsiveness (responsiveness). The research instrument used for the tax sanctions variable (X3) in this study is that sanctions are a deterrent in preventing violations, administrative sanctions are given to very light tax violations (Yadnyana, 2009), and sanctions imposed on taxpayers must be firm to discipline taxpayers (Siti Kurnia, 2010). The scale used in this study is a Likert scale with a range of 1 to 5 where 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Hesitate (Rr), 4 = Agree (S), and 5= Strongly Agree (SS).

The data analysis technique used is multiple regression analysis. In addition, the classical assumption test was also carried out which consisted of normality test, linearity test multicollinearity test, and heteroscedasticity test, as well as hypothesis testing with t test, f test, and coefficient of determination.

Give the purpose of the research, and the novelty of the research compared to previous research

RESULTS AND DISCUSSIONS

All respondents in this study amounted to 150 respondents who are active taxpayers registered at the East Jakarta City SAMSAT Joint Office who are domiciled in the sub-districts that are included in the administration of East Jakarta City with the following percentages:

Table III Characteristics of Respondents Based on Domicile

No	Kecamatan	Jumlah	Persentase
1	Kec.Pasar Rebo	8	5,3%
2	Kec.Cipayung	7	4,7%
3	Kec.Ciracas	9	6%
4	Kec.Makasar	8	5,3%
5	Kec.Kramat Jati	15	10%
6	Kec.Jatinegara	27	18%
7	Kec.Duren Sawit	38	25,3%
8	Kec.Cakung	22	14,7%
9	Kec.Matraman	7	4,7%
10	Kec.Pulo Gadung	9	6%
	Jumlah	150	100%

Source: Primary Data Processed, 2021

Based on table III, it is known that the respondents who answered the questionnaire in this study were mostly dominated by respondents who lived in the Duren Sawit District, namely 25.3% or as many as 38 people and the least was filled in by respondents who lived in Cipayung District and Sub-District. Matraman, each of which is equal in size, which is 4.7% or 7 people. Jatinegara District ranks second after Duren Sawit District, with a percentage of 18% or as many as 27 people and in third place, there is Cakung District with a percentage of 14.7% or as many as 22 people.

a. Multiple Regression Analysis

Table IV Multiple Regression Analysis Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,093	3,486		2,034	,044
	X1	,396	,097	,334	4,079	,000
	X2	,376	,088	,413	4,274	,000
	X3	,067	,089	,058	,747	,456

a. Dependent Variable: Y

Source: Primary Data Processed, 2021

- a) Multiple Regression Equation $Y = 7.093 + 0.396X1 + 0.376X2 + 0.067X3$
- b) The constant value is known to be 7.093 which means that when the independent variables (taxpayer awareness, service quality, and tax sanctions) do not change (constant) then the dependent variable (taxpayer compliance) is 7.093.
- c) The coefficient of the taxpayer awareness variable (X1) is known to have a value of 0.396, which means that for every 1 point increase in taxpayer awareness, motor vehicle taxpayer compliance will increase by 0.396.
- d) The coefficient of service quality variable (X2) is known to have a value of 0.376 which means that for each service quality as much as 1 point, then motor vehicle tax compliance will increase by 0.376.
- e) The coefficient of the tax sanction variable (X3) is known to be 0.067, which means that for every 1 point increase in tax sanctions, motor vehicle taxpayer compliance will increase by 0.067.

b. Classic assumption test

a. Normality test

Table V Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	4,51255893
Most Extreme Differences	Absolute	,056
	Positive	,045
	Negative	-,056
Test Statistic		,056
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Primary Data Processed, 2021

The normality test is used to test whether in the regression model, the confounding or residual variables have a normal distribution. This normality test uses the Kolmogorov-Smirnov test. The normality test is said to be normally distributed when the significant value is greater than 0.05 (Sahab, 2018). From the results of the normality test that has been carried out, it can be concluded that the residual data is normally distributed because it has a significance value of 0, 200 which means more than 0.05.

b. Linearity Test

Linearity test is used to see whether there is a linear relationship between the independent variable and the dependent variable. The linearity test can be seen based on the results of the Test Of Linearity output with a significance level of 0.05. Two variables can be said to be linear when the significance of Deviation From Linearity is > 0.05 (Ghozali, 2006). From the linearity test that has been carried out, it is known that the Deviation From Linearity variable of taxpayer awareness (X1) with taxpayer compliance (Y) is 0.95, service quality variable (X2) with taxpayer compliance (Y) is 0.265, and the variable tax sanctions (X3) with taxpayer compliance (Y) of 0.651. So it can be concluded that each independent variable has a linear relationship to the dependent variable.

c. Multicollinearity Test

Multicollinearity test was conducted to see whether there was a correlation between the independent variables in the regression model. A good regression model does not show a correlation between the independent variables (Gani & Amalia, 2015). The multicollinearity test can be known based on the Tolerance value and the Variance Inflation Factor (VIF) value. When the Tolerance value is greater than 0.10 and the VIF

is less than 10, it can be said that there is no multicollinearity to the data being tested.

Table VI Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7,093	3,486		2,034	,044		
	X1	,396	,097	,334	4,079	,000	,590	1,696
	X2	,376	,088	,413	4,274	,000	,424	2,357
	X3	,067	,089	,058	,747	,456	,658	1,520

a. Dependent Variable: Y

Source: Primary Data Processed, 2021

Based on table VI, it is known that the tolerance value of the taxpayer awareness variable (X1) is 0.590, the service quality variable (X2) is 0.424, and the tax sanction variable (X3) is 0.658. Then it is concluded that all the values of the tolerance of the existing independent variables are all above 0.1. The value of VIF on the taxpayer awareness variable (X1) is 1.696, the service quality variable (X2) is 2.357, the tax sanction variable (X3) is 1.520. So it is concluded that all the independent variables are all below 10. So it can be said that there is no multicollinearity problem.

d. Heteroscedasticity Test

Heteroscedasticity test was carried out to see whether in the regression model there was an inequality of variance from the residuals of one observation to another. A good regression model shows no heteroscedasticity problem (Kurniawan, 2019). Heteroscedasticity test can be seen by the Glejser test. If it is known that the significance value is greater than 0.05, it can be said that there is no heteroscedasticity problem. Meanwhile, if it is known that the significance value is below 0.05, then there is a heteroscedasticity problem.

Table VII Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,682	1,988		1,852	,066
	X1	-,027	,055	-,052	-,485	,628
	X2	,014	,050	,037	,288	,774
	X3	,017	,051	,035	,339	,735

a. Dependent Variable: Y

Source: Primary Data Processed, 2021

Based on table VII, it can be seen that the significant value of each variable is above 0.05, so it can be said that in the regression model there is no heteroscedasticity problem.

c. Hypothesis testing

a. Partial Significance Test (t Test)

The t test is used to see whether or not there is a partial effect of each independent variable on the dependent variable. On the table. In the coefficients table in the sig (significance) column there are results from the t test. If sig < 0.05, it indicates that there is an influence between the independent variables on the dependent variable partially. However, if sig > 0.05, it indicates that there is no significant effect between the independent variables on the dependent variable partially.

Table VIII t test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,093	3,486		2,034	,044
	X1	,396	,097	,334	4,079	,000
	X2	,376	,088	,413	4,274	,000
	X3	,067	,089	,058	,747	,456

a. Dependent Variable: Y

Source: Primary Data Processed, 2021

Based on the t table values that have been found and from table 4.22 regarding the t test results, the following conclusions can be drawn:

1. The Effect of Taxpayer Awareness on Motor Vehicle Taxpayer Compliance
2. It is known that the significance value of X1 or taxpayer awareness is 0.000 which means below 0.05, it can be said that there is an influence between taxpayer awareness (X1) on motor vehicle taxpayer compliance (Y). In addition, if viewed based on the t table and t count, it is known that the t count in X1 is 4.079 which shows a positive direction which means that the t count is greater than the t table which is worth 1.976. So it can be said that there is a positive and significant effect between taxpayer awareness on motor vehicle taxpayer compliance.
3. The Influence of Service Quality on Motor Vehicle Taxpayer Compliance
4. It is known that the significance value of X2 or service quality is 0.000 which means below 0.05, it can be said that there is an influence between service quality (X2) on motor vehicle taxpayer compliance (Y). In addition, if viewed based on the t table and t arithmetic, it is known that the t count on X2 is 4.274 which shows a positive direction, which means that t count is greater than the t table which is worth 1.976. So it can be said that there is a positive and significant effect between service quality on motor vehicle taxpayer compliance.
5. The Effect of Tax Sanctions on Motor Vehicle Taxpayer Compliance
6. It is known that the significance value of X3 or tax sanctions is 0.456 which means above 0.05, it can be said that there is no effect between tax

sanctions (X3) on motor vehicle taxpayer compliance (Y). In addition, if viewed based on the t table and t arithmetic, it is known that the t count in X3 is 0.747, which means that the t count is smaller than the t table which is 1.976. So it can be said that there is no significant effect between tax sanctions on motor vehicle taxpayer compliance.

b. Simultaneous Significance Test (Test f)

Simultaneous test or f test is used to see whether the independent variables can simultaneously affect the dependent variable. The test is carried out to see the significance of the overall effect of the independent variables on the dependent variable.

Table IX Test Results f

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2212,718	3	737,573	35,492	,000 ^b
	Residual	3034,115	146	20,782		
	Total	5246,833	149			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X1, X2						

Source: Primary Data Processed, 2021

Based on table IX, it can be seen that the significant value is 0.000 which means it is below 0.05 and it is known that the calculated f is 35.492, which means that the calculated f value is greater than the f table value which is 2.67. Based on the decision making in the f test, it can be said that taxpayer awareness (X1), service quality (X2), and tax sanctions (X3) simultaneously have an effect on motor vehicle taxpayer compliance (Y).

Coefficient of Determination Test (R²)

The coefficient of determination test is used to measure how far the independent variable can explain the dependent variable, it is necessary to know the value of the coefficient of determination or determination. The value of R² ranges from 0-1 (0 < R²<1). If the value of R² is getting closer to 1, the greater the independent variable is able to explain the dependent variable. However, if R² is close to 0 (zero) it shows that the ability of the independent variable is very limited in explaining the dependent variable.

Table X Test Results (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,649 ^a	,422	,410	4,559
a. Predictors: (Constant), X3, X1, X2				

Source: Primary Data Processed, 2021

Based on table X the results of the determination test (R^2) it is known that the value of R Square (R^2) or the influence between taxpayer awareness (X1), service quality (X2), and tax sanctions (X3) with motor vehicle taxpayer compliance (Y) which is 0.422, because the value is in the range 0.400-0.599, it can be said that the relationship between the independent variable (X) and the dependent variable is quite strong (Y). It can also be seen that the percentage of the contribution of the independent variable (X) to describe the dependent variable (Y) simultaneously by means of (R^2) multiplied by 100%, then it is found to be 42.2%. Meanwhile, 57.8% were influenced by other variables outside this research.

CONCLUSIONS AND SUGGESTIONS

1. Taxpayer awareness has a positive and significant effect on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
2. Service quality has a positive and significant effect on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
3. Pjjak sanctions have no effect on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.
4. Taxpayer awareness, service quality, and tax sanctions simultaneously or together have an influence on taxpayer compliance in paying PKB at the East Jakarta City SAMSAT Joint Office.

Based on the conclusions and implications that have been described above, the researchers provide the following suggestions:

1. Taxpayers are expected to continue to improve and maintain their level of awareness in fulfilling their tax obligations to report and pay PKB in an honest and timely manner.
2. Tax officers are expected to continue to improve and maintain the quality of their services such as being friendly, reliable, and alert.
3. The SAMSAT office is expected to provide physical services such as better facilities and infrastructure in its services, such as the availability of adequate parking spaces.
4. Future researchers are expected to improve the quality in this research, for example by adding variables or adding indicators. As well as reducing the error rate to 1%.,

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