

TAXPAYER COMPLIANCE ON MOTOR VEHICLES IN THE COVID-19 PANDEMI

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Abstract

Abstract Given the importance of the role of the community to pay taxes in their participation in bearing state financing, citizen awareness is required to fulfill their state obligations. Apart from awareness as citizens, most people do not fulfill the obligation to pay taxes, especially in the Central Jakarta City area. This study aims to determine the effect of perceptions of tax rates, tax payment methods and tax sanctions on taxpayer compliance in paying motor vehicle taxes. This research was conducted at the Central Jakarta City SAMSAT Office. The number of samples in this study were 234 respondents with the sampling method using the random sampling method. Collecting data in this study using quantitative techniques through questionnaires. The data analysis technique used in this research is multiple linear regression. The analysis used in this study uses IBM SPSS version 24.0. Based on the results of the analysis, it can be seen that tax rates and tax payment methods have no significant effect on taxpayer compliance, while tax sanctions have a positive and significant effect on taxpayer compliance in paying motor vehicle taxes at the Central Jakarta City SAMSAT Office.

Abstrak

Mengingat betapa pentingnya peran masyarakat untuk membayar pajak dalam peran sertanya menanggung pembiayaan negara, dituntut kesadaran warga negara untuk memenuhi kewajiban kenegaraannya. Terlepas dari kesadaran sebagai warga negara, sebagian besar masyarakat tidak memenuhi kewajiban membayar pajak khususnya di wilayah Kota Jakarta Pusat. Penelitian ini bertujuan untuk mengetahui pengaruh persepsi tarif pajak, metode pembayaran pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. Riset ini dilakukan di Kantor SAMSAT Kota Jakarta Pusat. Jumlah sampel dalam penelitian ini adalah sebanyak 234 responden dengan metode pengambilan sampel menggunakan metode random sampling. Pengumpulan data dalam penelitian ini menggunakan teknik kuantitatif melalui kuesioner. Teknis analisis data yang dipakai dalam riset ini adalah regresi linear berganda. Analisis yang digunakan dalam penelitian ini menggunakan IBM SPSS versi 24.0. Berdasarkan hasil analisis maka dapat diketahui bahwa tarif pajak dan metode pembayaran pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak, sedangkan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor pada Kantor SAMSAT Kota Jakarta Pusat.

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INTRODUCTION

In the midst of the Covid-19 pandemic, sales of private transportation have also increased, private vehicles have become the people's choice for traveling during the [Covid-19 pandemic](#). This is because private vehicles allow their users to keep their distance from other people. Based on the results of the JakPat survey (2021), there are 66.9 % of respondents who choose to use a car as a means of transportation. And as many as 55.6 % of respondents chose to use a motorbike to travel. The condition of the Covid-19 pandemic does not only threaten health, but also the economy. However, [motorcycle sales](#) are claimed to have grown by nearly 30 percent. PT Astra Honda Motor ([AHM](#)) Corporate Communication General Manager Ahmad Muhibbuddin said that the growth in motorcycle sales in the January to July period experienced a growth of around 29.89 % in 2021. The condition of the Covid-19 pandemic did not only threaten health, but also the economy. However, [motorcycle sales](#) are claimed to have grown by nearly 30 percent. PT Astra Honda Motor ([AHM](#)) Corporate Communication General Manager Ahmad Muhibbuddin said that motorcycle sales growth in the January to July period experienced growth of around 29.89 % in 2021. need to be optimized. There are several factors that can drive the number of motorized vehicles to increase every year. Among them, people's ability to buy vehicles is getting higher, means of transportation that have become a primary need at this time, and easy requirements to own a motorized vehicle. Given how important the role of the community is in paying taxes in their participation in bearing state financing, citizens are required to be aware of fulfilling their state obligations. Apart from awareness as citizens, most people do not fulfill their obligations to pay taxes, especially in the Central Jakarta City area. Taxes have a very important role in the life of the state, especially in the implementation of development because taxes are a source of state revenue to finance all expenditures including development expenditures. Tax itself is the largest state revenue collected by the state through the State Revenue and Expenditure Budget (APBN).

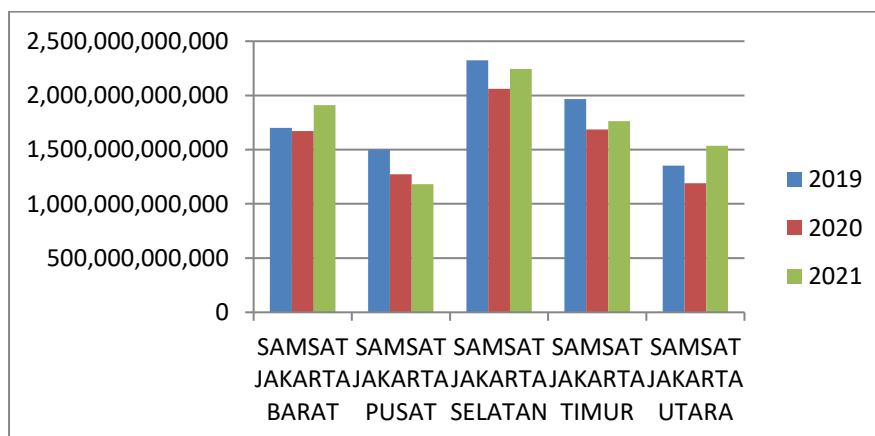
Taxpayer compliance can be influenced by two types of factors, namely internal factors and external factors. Internal factors are factors that originate from the Taxpayer himself and are related to individual characteristics which are the triggers in carrying out his tax obligations. Internal factors that influence taxpayer compliance are educational factors, diversity awareness factors, tax awareness factors, understanding factors of tax laws and regulations and rational factors. Unlike internal factors, external factors are factors that come from outside the taxpayer, such as tax rates, tax payment methods, and the environment around the taxpayer who understands tax sanctions or not. One of the causes of low morale towards tax compliance is the setting of tax rates that are too high so that it is burdensome for taxpayers. The tax rate is a very important material tax law provision. Motor vehicle tax rates are imposed on the basis of the selling value of motor vehicles, as well as adjustment factors that reflect the economic costs caused by the use of motorized vehicles. PKB (Motor Vehicle Tax) is one of the five types of taxes that are included in the provincial tax and is an important source of local revenue to finance local government and regional development.

There are five benefits of PKB for the regions, the five benefits are; is a source of regional income, is useful for financing the administration of regional government, is useful for the construction and or maintenance of roads and the improvement of modes and means of public transportation, helps increase Regency/Municipal income and increases peace and legal certainty for taxpayers.

tax (PKB) via online. Utilizing online payments should make it easier to pay taxes so that people do not need to process payments at the local SAMSAT Office. The obstacle currently faced is that people do not utilize technology such as e-samsat, ATMs or *mobile banking* . So that the situation that occurs creates long queues that make people not have the enthusiasm to pay their taxes. In essence, the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. In other words, tax sanctions are a preventive tool so that taxpayers do not violate norms. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/observed/obeyed, in other words tax sanctions are a deterrent tool so that taxpayers do not violate tax norms.

Based on the description above, it can be concluded that efforts are urgently needed to maximize compliance in paying motor vehicle tax for taxpayers who cannot only rely on the role of the tax directorate general and tax officers, but also the active role of the taxpayers themselves. As increasing tax knowledge from tax rates to tax payment methods, strictness of tax sanctions, tax amnesty and taxpayer compliance are important factors to increase tax revenues, it is necessary to study the factors that influence tax compliance intensively, especially individual taxpayers Data on the realization of PKB revenues for all provinces in DKI Jakarta during the Covid-19 Pandemic (2019-2021) can be seen as follows:

Graph 1. DKI Jakarta KPB Acceptance 2019-2020



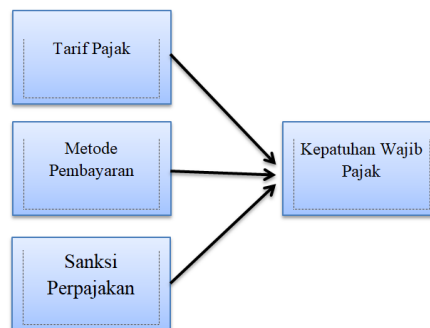
From the graph it can be seen that CLA acceptance from all provinces in DKI Jakarta in 2019-2020 (during the Covid-19 pandemic) lies in SAMSAT Central Jakarta which has the lowest diagram among other cities in other provinces of DKI Jakarta. Therefore SAMSAT Jakarta Pusat is the focus of this research.

From previous research by *Chandra, C., & Sandra, A. (2020)* the results show that tax rates, tax sanctions, and taxpayer awareness have sufficient evidence that has a positive effect on individual entrepreneur taxpayer compliance. Previous research conducted by Sri (2003) defined tax rates as a certain number used as the basis for tax calculations. Thus it can be understood that the tax rate is a percentage to measure or calculate the amount of the tax rate that must be paid by the taxpayer. Putri Aprilliyana (2017) in her research stated that tax rates did not have a significant effect on motor vehicle taxpayer compliance.

According to Puji Rahayu, SE., MM (2019) in terms of tax collection there are simple requirements, namely the system used in collecting taxes must be made in a practical and simple manner so that it is easier for taxpayers to understand it. Previous research conducted by Juliansyah and Wardani (2021) states that the convenience of tax payment methods has a positive and significant effect on taxpayer

In supporting tax payments in line with technological advances, tax payment methods are also innovating. The public is still not well educated regarding paying motorized vehicle compliance.

Based on the statement above, the research objectives to be achieved include: (1) To determine the effect of motorized vehicle tax rates (PKB) on taxpayers in paying taxes in Central Jakarta City. (2) To determine the effect of the motorized vehicle tax payment method (PKB) on taxpayers in paying taxes in Central Jakarta City. (3) To find out the effect of tax sanctions on motor vehicle taxpayers (PKB) in their compliance with paying taxes in the City of Central Jakarta. The research framework can be seen as follows:



METHOD

This research was conducted at SAMSAT, Central Jakarta using primary data obtained from structured interview data directly to the research object using a goggle form questionnaire. This survey serves to collect data from motorized vehicle users to determine the level of tax rates, methods of payment and tax sanctions. The scope of this research is motorized vehicle users in Central Jakarta.

The analytical method used is descriptive and quantitative methods. The descriptive method is useful for analyzing and interpreting the data that has been collected in this study. While the quantitative method is useful for measuring the level of tax rates, payment methods and tax sanctions on taxpayer compliance in Central Jakarta. The model estimation technique is carried out using primary data using Microsoft Excel tools and SPSS 25 software, for validity and reliability calculations, using SPSS 25 software to speed up the processing of data that has been obtained from online questionnaires. In this study using two data, namely primary data and secondary data.

The data collected comes from motorized vehicle owners in Central Jakarta City. Community data is in the form of respondent characteristics, which are owned by means of structured interviews. Respondent data is primary data obtained by direct survey with interviews using a questionnaire template which is divided into four parts, namely a questionnaire on respondent characteristics, tax rates, payment methods and tax sanctions in measuring taxpayer compliance. The questionnaire was first designed in such a way that data could be collected and processed and analyzed. Secondary data is data obtained from various agencies to support research needs. Secondary data is a statistical publication issued by the Central Jakarta City Samsat Agency and DKI Jakarta Bapenda.

The population used in this study is every motorized vehicle taxpayer who owns four-wheeled vehicles and two-wheeled vehicles (privately owned vehicles, not corporate property) registered at SAMSAT, Central Jakarta. This study focuses on the effect of tax rates, payment methods and tax sanctions on motor vehicle tax compliance. The number of taxpayers in Central Jakarta City can be estimated at around 956,282 taxpayers who have registered at the SAMSAT office in Central Jakarta City.

In taking this sample using *Purposive or Judgmental Sampling technique*. *Purposive or Judgmental Sampling* is a sampling technique based on special selection. The researcher made certain criteria for who was used as an informant, in this study the informants were taken from motorized vehicle taxpayers in the City of Central Jakarta. In this study, there is a proportional number of motor vehicle taxpayers of 956,282 according to Central Jakarta City Samsat data. In this study, not all existing motor vehicle taxpayers were examined. Based on the calculation above, the sample size is obtained which can represent the population : $n = (4 \times 0.180 \times 0.82) / 0.05^2 = 0.5904/0.0025 = 236.16$ people or 234 people.

Multiple linear regression is the data analysis method used, while the program used is SPSS version 24. Because this research is a multiple linear regression, the thing to do is make a validity test, reliability test, normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test.

RESULTS AND DISCUSSION

Table 1 Regression Analysis Results

Variable	Coefficient	t	Sig. t
Constant	3,192		
Tax Rate (X1)	0.914	44,692	0.000
Payment Method (X2)	0.077	3,609	0.000
Tax Sanctions (X3)	-0.059	-2,263	0.025
Dependent Variable : Taxpayer Compliance (Y)			

Source: data processed by the author , 2022

The resulting regression equation model is:

$$\text{Taxpayer Compliance (Y)} = 3.192 + 0.914 \text{ Tax Rate (X1)} + 0.077 \text{ Payment Method (X2)} - 0.059 \text{ Tax Sanctions (X3)} + e$$

The summary of the results of the regression analysis in the table above is described as follows:

1. The constant value (a) is 3.192 meaning that if all independent variables are equal to 0 then the predicted value of Taxpayer Compliance (Y) will be 3.192 .
2. The regression coefficient value of the Tax Rate variable (X1) is 0.914 meaning that if the Tax Rate (X1) changes one unit, then Taxpayer Compliance (Y) will change by 0.914 assuming the other independent variables are constant/unchanged. The positive sign indicates a unidirectional relationship between the Tax Rate (X1) and Taxpayer Compliance (Y), which means that if the Tax Rate (X1) is greater , the Taxpayer Compliance level (Y) will increase by 0.914.
3. The regression coefficient value of the Payment Method variable (X2) is 0.077, meaning that if the Payment Method (X2) changes one unit, then Taxpayer Compliance (Y) will change by 0.077 assuming the other independent variables are constant/unchanged. The positive sign indicates a unidirectional relationship between the Payment Method (X2) and Taxpayer Compliance (Y), which means that if the Payment Method (X2) is greater , the Taxpayer Compliance level (Y) will increase by 0.077.
4. -0.059 meaning that if the Tax Sanctions (X3) changes by one unit, then Taxpayer Compliance (Y) will change by 0.059 assuming the other independent variables are constant/unchanged. The negative sign indicates an opposite relationship between Tax Sanctions (X3) and Taxpayer Compliance (Y), which means that if the Tax Sanctions (X3) are greater , the level of Taxpayer Compliance (Y) will decrease by 0.059.

From the results of the regression analysis above, a correlation coefficient (R) of 0.947 was obtained indicating that the relationship between the variables Tax Rates (X1), Payment Methods (X2), and Tax Sanctions (X3) on Taxpayer Compliance (Y) on motorized vehicles during the pandemic covid-19 in the city of Central Jakarta is Very Strong. For more details, see the following table:

Model	R	R Square
1	0,856	0,732

Sumber : Diolah Oleh Penulis

The table above shows that the coefficient of determination (R^2) is 0.732, which means that the percentage the effect of the variable Tax Rates (X1), Payment Methods (X2), and Tax Sanctions (X3) on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in Central Jakarta was 94.7% and the rest 89.7% influenced by other variables not examined.

Table 2 Partial Hypothesis Test (t test)

Model	Unstandardized Coefficients		t	Sig.
	B	std. Error		
Tax Rate (X1)	0.914 –	0.020 –	44 , 692	0.000 –
Payment Method (X2)	0.077 –	0.021 –	3 , 609	0.000 –
Tax Sanctions (X3)	- 0.059 –	0.026 –	-2 , 263	0.025 –

Source: data processed by the author , 2022 .

Table 3 Simultaneous Hypothesis Test (Test F)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	13163 , 892	3	4387 , 964	667,3 66	0.000
residual	1512 , 261	230	6 , 575		
Total	14676 , 154	233			

Source: data processed by the author , 2022 .

Based on the results of the F test on multiple linear regression analysis, it is known that the calculated F value of 0.000 with a significance value of 0.000 . Because the calculated F value is 667.366 greater than F table ($k, nk-1; \alpha$) = $f(3.230, 5\%) = 2.64$ and a significance value of 0.000 is smaller than 0.05, it is concluded that the variable Tax Rate (X1), Payment Methods (X2) , Tax Sanctions (X3) simultaneously have a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the covid-19 pandemic in the city of Central Jakarta

NB : f table $(k, nk-1; \alpha) = f(3, 230,5 \%) = 2.64$ obtained in the f statistics table, n =amount of data= 234 , k =number of variables x (independent)= 5

Based on the results of data analysis and discussion that has been carried out, the conclusions that can be drawn from the research are as follows:

1. Tax Rates (X1) have no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.
2. The Payment Method (X2) has no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.
3. Tax Sanctions (X3) have a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.

Table 4 Determination Coefficient Test

Summary Model ^b					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.947 ^a	.897	.896	2,564	2040

a. Predictors: (Constant), Tax Sanctions (X3), Tax Rates (X1), Payment Methods (X2)

b. Dependent Variable: Taxpayer Compliance (Y)

Source: data processed by the author , 2022 .

$$\begin{aligned}
 KD &= R^2 \times 100\% \\
 &= (0.947)^2 \times 100\% \\
 &= 89.7 \%
 \end{aligned}$$

Thus, a KD value of 89.7% is obtained which indicates that the variable tax rates, tax payment methods and tax sanctions have a simultaneous effect (together) of 89.7% on taxpayer compliance (Y). While the remaining 10.3 % is influenced by other factors that the author ignores.

CONCLUSION AND SUGGESTION

Based on statistical data processing, description and analysis of data that has been carried out and described by the author, the following conclusions are obtained from this study:

1. Tax Rates (X1) have no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.
2. The Payment Method (X2) has no significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.
3. Tax Sanctions (X3) have a significant effect on Taxpayer Compliance (Y) on motorized vehicles during the Covid-19 pandemic in the city of Central Jakarta.

Based on the results of the research, several suggestions can be obtained from several parties, namely:

1. To the Directorate General of Taxes and SAMSAT of Central Jakarta City, it is necessary to carry out routine socialization regarding the method of paying Motor Vehicle Tax as a form of innovation or modernization of tax administration whose aim is to increase taxpayer confidence in the institutional Directorate General of Taxes and SAMSAT, which in turn will increase taxpayer compliance in carrying out tax obligations.
2. For future researchers who are interested in conducting similar research, it is hoped that they will pay more attention to the use of the independent variable or dependent variable to be selected. Subsequent researchers can use other variables that are better in research on the Effect of Perceived Tax Rates, Payment Methods and Tax Sanctions on Taxpayer Compliance with Motorized Vehicles During the Covid-19 Pandemic

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