EFFECT OF UNDERSTANDING OF TAXPAYERS AND SAMSAT SERVICES WITH SAMBARA APPLICATION ON COMPLIANCE WITH CIMAHI CITY MOTOR VEHICLE TAXPAYERS

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Abstract

This study aims to analyze the effect of taxpayer understanding and SAMSAT services with the SAMBARA application on motor vehicle taxpayer compliance. The research was conducted in Cimahi City. The research population is all motor vehicle taxpayers. The sample was taken randomly as many as sixty motor vehicle taxpayers. The study used multiple linear regression techniques. The validity and reliability of the questionnaire are more than 0.60. The results of the study indicate that the understanding of taxpayers affects taxpayer compliance. SAMSAT service quality with the SAMBARA application affects taxpayer compliance. The understanding of taxpayers and SAMSAT services with the SAMBARA application jointly affects taxpayer compliance.

Keywords: Understanding of Taxpayers, One-Stop Administration Service Office (SAMSAT), SAMSAT Mobile West Java (SAMBARA), Compliance of Taxpayers.

Introduction

Indonesia's main income comes from tax revenues. Tax is the main source of state revenues used to finance state expenditure[1].According to the Local Revenue Agency (BAPENDA) of Cimahi City 2020 taxes during the pandemic period decreased a fairly drastic decline because the target of the local revenue in 2020 amounted to Rp 210,856,941,890 while the total realization of revenues throughout the first quarter was only Rp 25,795,559,562.

According to [2] for motor vehicle tax is targeted at Rp. 44.90 billion and realized Rp. 37.8 billion. While the motor vehicle name transfer fees is targeted to receive Rp. 36.5 billion and newly realized Rp. 32.28 billion.

Motor vehicle tax according to Article 1 Number 12 Law No. 28 of 2009 concerning regional taxes and regional levies are taxes on ownership or mastery of motorized vehicles. In the sense of motor vehicle tax, it is an objective tax, depending on the object subject to tax and is in ownership or mastery of taxpayers.

One effort to increase motor vehicle tax revenues carried out by BAPENDA West Java is launching a West Java mobile SAMSAT application-based service (SAMBARA) with the aim to accommodate the process of payment of taxes without having to come to the One-Stop Administration System Office (SAMSAT). Another effort carried out by BAPENDA West Java to increase tax revenue is to increase the understanding of taxpayers on tax regulations. [3, 4] The statement of BAPENDA above intends to increase the compliance of taxpayers. Taxpayer's compliance is an action in fulfilling tax obligations by paying motor vehicle taxes by the provisions of applicable tax laws and regulations in the implementation of taxation[5].

Based on the explanation above, this study intends to answer the question: (1) Is the understanding of taxpayers affects the compliance of motor vehicle taxpayers? (2) Do SAMSAT services with the SAMBARA application affect the compliance of motorized vehicle taxpayers? (3) Is the understanding of taxpayers and SAMSAT services with the SAMBARA application together influence the compliance of motorized vehicle taxpayers?

Literature Review

Understanding of taxpayers regarding tax regulations is a state of taxpayers in understanding taxation which is determined and applying this understanding in terms of tax payment. To increase the compliance of taxpayers, the taxpayer needs to understand and understand its rights and obligations[6]

Services are activities provided to help, prepare and take care of both goods or services from one party to other parties. Another similar term with service is devotion and protecting[7] SAMBARA is a based application made by BAPENDA West Java that serves to check the number of taxpayer obligations of motorized vehicles both two-wheeled and four-wheeled in West Java online. Therefore, SAMSAT Services with the application of SAMBARA is the Cimahi City SAMSAT service using the SAMBARA application.[3, 8]

[5] states that the compliance of taxpayers is a taxpayer that meets the tax obligations properly and correctly by applicable regulations and laws. Taxpayers can be said to be obedient when paying taxes on time and not late in reporting taxes.

The criteria for compliance with taxpayers as determined by the Director-General of Taxes is as follow: (1) on time in delivering SPT for all types of taxes in the past year, (2) do not have tax arrears for all types of taxes, unless obtaining permission to repay or delay payment of taxes, (3) have never been sentenced to commit a criminal act the field of taxation in the last 10 years, (4) in the last 2 years abandoned the bookkeeping and if the taxpayer had been conducted, correction at the last examination for each type of tax payable at most 5%.

The results of the research in line with this pendant indicate that taxpayers awareness and tax sanctions have an effect on the compliance of taxpayers [9] found that tax knowledge was able to mediate the influence of taxation socialization of taxpayer compliance. Putri [10, 11] shows taxpayer awareness and tax sanctions have a positive and significant effect on the compliance of Gowa Regency SAMSAT Office Taxpayers. [12] shows that the understanding and awareness of taxation do not affect the compliance of taxpayers, while tax rates, service quality and tax sanctions have an effect on the compliance of taxpayers.

Materials and Methods

Judging from the relationship between variables, this type of research is comparative causal. Causal-comparative research is a type of research aimed at drawing conclusions about cause and effect the causal relationship between the variables studied. This type of research is conducted by observing the consequences that have occurred and reset existing data to find the causal factors [13]

This research was held October 2021 in Cimahi City. The research population is all motorized vehicle taxpayers in the city of Cimahi. The study sample was 60 motor vehicle taxpayers in the city of Cimahi which was randomly selected.

Data Analyse

This research uses a questionnaire as a data collector. Questionnaires were distributed to 60 randomly selected taxpayers. So, the type of data used to test the hypothesis in this study is primary data. Before the questionnaire data were analysed, the questionnaire was tested for validity to convince the feasibility of the statement. Validity test is done by correlate the value of each statement with the number of all statements for each sample. The reliability test was intended to determine the consistency of respondents in answering the questionnaire. Reliability is measured using the Alpha Crinbach formula. The reliability of a variable is said to be good if it has the value of Croncbach's Alpha> 0.60[1, 14]

Analysis of the Understanding of Taxpayers and SAMSAT Services with SAMBARA Applications for compliance of taxpayers to determine each of its influences using multiple linear regression equations. Test the validity and reliability of questionnaires and multiple regression using SPSS 25.

In addition, classical assumption tests are also carried out with the aim that the regression model is accurate and good so that the resulting regression equation can be used for the equation. The classic assumption test in this study consisted of normality test, autocorrelation test, heteroscedasticity test and multicollinearity test. The normality test is carried out to find out whether, in the regression model, residual or error has a normal distribution. The normality test uses the Kolmogov-Smirnov statististic test. The autocorrelation test was taken to find out whether in a linear regression model there was a correlation between errors or residuals in the t period with residual in the previous period (t-1). Autocorrelation test uses statistical test Durbin Watson (DW). The heteroscedasticity test is done to find out whether in the regression model there is inequality in variations from the residual of one observation to another observation. If the variance of one residual observation to other observations is fixed, it is called homoscedasticity and if differently it is called heteroscedasticity. The heteroscedasticity test uses the Glejser statistical test. The multicollinearity test is done to find out whether there is a correlation in the regression model between independent variables. A good regression model does not occur multicollinearity. The way to detect multicollinearity is to look at the value of Variance Inflation Factor (VIF). If the VIF value is greater or equal to 10 then multicollinearity occurs[13, 15]

Results and Discussions

Questionnaire Validity Test

Variable Validity Results of Taxpayer Understanding, SAMSAT Services with SAMBARA applications and Taxpayer Compliance can be seen in Table 1, Table 2, and Table 3.

Table 1

Results of Validity Test of the Taxpayer's Understanding Variable X_1

		PWP1	PWP2	PWP3	PWP4	PWP5	PWP6	TPWP
PWP1	Pearson Correlation Sig. (2-tailed) N	1 60	.459 .000 60	.385 .002 60	.279 .031 60	.396 .002 60	.023 .861 60	.635 .000 60
PWP2	Pearson Correlation Sig. (2-tailed) N	.459 .000 60	1 60	.253 .051 60	.339 .008 60	.128 .331 60	-.049 .713 60	.498 .000 60
PWP3	Pearson Correlation Sig. (2-tailed) N	.385 .002 60	.253 .051 60	1 60	.623 .000 60	.203 .120 60	.406 .001 60	.798 .000 60
PWP4	Pearson Correlation Sig. (2-tailed) N	.279 .031 60	.339 .008 60	.623 .000 60	1 60	.129 .327 60	.112 .327 60	.670 .000 60
PWP5	Pearson Correlation Sig. (2-tailed) N	.396 .002 60	.128 .331 60	.203 .120 60	.129 .327 60	1 60	.107 .416 60	.564 .000 60
PWP6	Pearson Correlation Sig. (2-tailed) N	0.23 .861 60	-.049 .713 60	.406 .001 60	.112 .396 60	.107 .416 60	1 60	.497 .000 60
TPWP	Pearson Correlation Sig. (2-tailed) N	.635 .000 60	.498 .000 60	.798 .000 60	.670 .000 60	.564 .000 60	.497 .000 60	1 60

In Table 1 it appears that the value of Sig. (2-tailed) for TPWP < 0.05, this means that six statements of the taxpayer understanding variable are significant, then all items in the taxpayer understanding variable are valid.

Table 2

Results of Validity test of SAMSAT Services with SAMBARA Application Variable X_2

		PS1	PS2	PS3	PS4	PS5	TPS
PS1	Pearson Correlation Sig. (2-tailed) N	1 60	.823 .000 60	.726 .000 60	.801 .000 60	.547 .000 60	.870 .000 60
PS2	Pearson Correlation	823 .000	1	.797 .000	.813 .000	.614 .000	.907 .000

	Sig. (2-tailed) N	60	60	60	.60	60	60
PS3	Pearson Correlation Sig. (2-tailed) N	.726 .000 60	.797 .000 60	1 60	.799 .000 60	.705 .000 60	.929 .000 60
PS4	Pearson Correlation Sig. (2-tailed) N	801 .000 60	.813 .000 60	.799 .000 60	1 60	.644 .000 60	.912 .000 60
PS5	Pearson Correlation Sig. (2-tailed) N	.547 .000 60	.614 .000 60	.705 .000 .60	.466 .000 60	1 60	.810 .000 60
TPS	Pearson Correlation Sig. (2-tailed) N	870 .000 60	.907 .000 60	.919 .000 60	.810 .000 60	.810 .000 60	1 60

In table 2 it appears that the value of sig. (2-tailed) for PS1, PS2, PS3, PS4, PS5 <0.05, this means that five statements in the Samsat service variable are significant, then all items in the Samsat service with SAMBARA application variable are valid. *Table 3*

Results of Validity test Variable Taxpayers Compliance Variable Y

		KWP1	KWP2	KWP3	KWP4	KWP5	TKWP
KWP1	Pearson Correlation Sig. (2-tailed) N	1 60	.645 .000 60	.678 .000 60	.540 .000 60	.329 .010 60	.794 .000 60
KWP2	Pearson Correlation Sig. (2-tailed) N	.645 .000 60	1 60	.767 .000 60	.464 .000 60	.457 .000 60	.840 .000 60
KWP3	Pearson Correlation Sig. (2-tailed) N	.678 .000 60	.767 .000 60	1 60	.681 .000 60	.423 .002 60	.861 .000 60
KWP4	Pearson Correlation Sig. (2-tailed) N	540 .000 60	.464 .000 60	.618 000 60	1 60	.557 .000 60	.791 000 60
KWP5	Pearson Correlation Sig. (2-tailed) N	.329 .010 60	.457 .000 60	.423 .001 60	.557 .000 60	1 60	.707 .000 60
TKWP	Pearson Correlation Sig. (2-tailed) N	794 .000 60	.840 .000 60	.861 .000 60	.791 .000 60	707 .000 60	1 60

In Table 3 it appears that the value of Sig. (2-tailed) for KWP1, KWP2, KWP3, KWP5 <0.05, this means that five statements in the taxpayer compliance variable are significant, then all items in the Taxpayer Compliance variable are valid.

Questionnaire Reliability Test

Test Results of the Reliability Test of Taxpayer Understanding variable, SAMSAT Services with SAMBARA Applications and Taxpayer Compliance using SPSS 25 can be seen in Table 4

Table 4

Results of Reliability test of Taxpayer Understanding variable, SAMSAT Services with SAMBARA Applications and Taxpayer Compliance

Variable	Cronbach's Alpha
Taxpayer Understanding	0,651
SAMSAT Services with SAMBARA Applications	0,924
Taxpayer Compliance	0,852

Table 4 shows that the Cronbach's Alpha value for taxpayer understanding, SAMSAT services with the SAMBARA application, and taxpayer compliance are all > 0.6. This means that the questionnaire on taxpayer understanding, SAMSAT services with the SAMBARA application, and taxpayer compliance are all reliable.

Multiple Linear Regression Analysis

The results of multiple linear regression analysis with SPSS 25 can be seen in

Table 5

Results of Multiple Linear Regression Analysis

Model 1	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	2.753	.608		4.529	.000
Pemahaman Wajib Pajak	.396	.174	.322	2.529	.027
Pelayanan SAMBARA	-.029	.105	-.039	-.272	.786

Based on table 5 above, it can be concluded that multiple linear regression equations in this study are

Taxpayer Compliance = 2,753 + 0,396 Taxpayer Understanding - 0,029 SAMSAT Services with SAMBARA Applications or

$Y = 2,753 + 0,396X_1 - 0,029X_2$

The interpretation of the regression equation above is: (1) the constant value is 2.753 and has a positive sign, meaning that if the variable Taxpayer Understanding and SAMBARA Services does not change or is equal to 0 then Taxpayer Compliance is 2.753 times, (2) The Coefficient of Taxpayer Understanding Variable is 0.396 and is positive, meaning that if the Taxpayer's Understanding increases by one unit with the assumption that the variable SAMSAT Service with the Sambara application is fixed, then Taxpayer Compliance will increase by 0.396 times, (3) Coefficient SAMSAT service with SAMBARA application of 0.029 and has a negative sign, this means that if the SAMSAT Service with the SAMBARA application increases by one unit with the assumption that the Taxpayer Understanding variable is fixed, then Taxpayer Compliance will decrease by 0.029 times.

In table 5 the results of the multiple linear regression analysis show that the taxpayer understanding variable is significant because the value of Sig. of 0.026 is

smaller than 0.05. The SAMSAT service variable with the SAMBARA application is not significant because the value of Sig. of 0.786 is greater than 0.05. This means that the understanding of taxpayers affects taxpayer compliance while the SAMSAT service with the SAMBARA application has no effect on taxpayer compliance.

Table 6

Result of Regression Analysis of Taxpayers Understanding of Taxpayer Compliance

Model	R	R Square	Adjusted R Square	Std. Error Of the Estimate
1	.304	.092	.077	.5037332470

From Table 6 it can be seen that the value of R square is 0.092 where the value is far from 1, which means that the contribution of Taxpayer Understanding to Taxpayer Compliance is low, only 9.2%.

Table 7

Results of Regression Analysis of SAMSAT Services with the SAMBARA Application on Taxpayer Compliance

Model	R	R Square	Adjusted R Square	Std. Error Of the Estimate
1	.108	.012	-.005	.52556634561

From Table 7 it can be seen that the value of R square is 0.012 where this value is far from 1, this means that the contribution of SAMSAT services with the SAMBARA application to taxpayer compliance is low, only 1.2%

Table 8

Results of Regression Analysis of Taxpayer Understanding and SAMSAT Services with the SAMBARA Application on Taxpayer Compliance

Model	R	R Square	Adjusted R Square	Std. Error Of the Estimate
1	.306	.094	0.062	.5078028758

From Table 8, it can be seen that the value of R square is 0.094 where the value is far from 1, this means that the contribution of Taxpayer Understanding and SAMSAT Services with the SAMBARA application to Taxpayer Compliance is low, only 9.4%.

Table 9

Normality Test

The results of the residual normality test or error with SPSS 25 can be seen in

		Residual
N		60
Normal parameter, a, b	Mean	.00000000
	Std. Deviation	.49912185
Most Extreme Difference	Absolute	.124
	Positive	.124
	Negative	-.121
Test Statistics		.124
Asymp. Sig. (2-tailed)		.022

The criteria for testing residual normality with the Kolmogorov Smirnov One-Sample statistical test is if Asymp Sig. (2-tailed) < 0.05 then the test is significant. Asymp value Sig. (2-tailed) = 0.062 > 0.05. Therefore, based on the results of the normality test, it can be concluded that the residual data are normally distributed.

Autocorrelation Test
The results of the autocorrelation test with SPSS 25 can be seen in Table 10

Table 10

Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error Of the Estimate	Durbin- watson
1	.306	.094	0.062	.5078028758	1.811

The autocorrelation test uses the Durbin-Watson statistical test. The criteria for testing autocorrelation with the Durbin-Watson statistical test are as follows: (1) if d < 1.10 there is autocorrelation, (2) if 1.10 d < 1.54 there is no conclusion, (3) if 1.54 d < 2.46 there is no autocorrelation, (4) if 2.46 d < 2.90 there is no conclusion, (5) if d 2.90 there is autocorrelation [16]. Because the Durbin-Watson value is 1.811, the regression model in this study does not contain autocorrelation.

Heteroscedasticity Test
The results of the heteroscedasticity test with SPSS 25 can be seen in Table 11

Table 11

Heteroscedasticity Test Results

Model 1	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	.348	.315		1.105	.274
RPWP	.034	.090	.057	.381	.705
RPS	-.016	.055	-.043	-.292	.771

Heteroscedasticity test using the glejser statistical test. The criteria for testing heteroscedasticity with the glejser test is if the regression coefficient is significant indicating that heteroscedasticity occurs (Ghozali, 2014). From Table 9 above it appears that Sig. for the variable understanding of the taxpayer 0.705 and Sig. for SAMSAT services with the SAMBARA application 0.771 which is greater than 0.05. This means that the two variables are not significant or there is no heteroscedasticity.

Table 12

Multicollinearity Test Results

Model 1	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
Constant	2.753	.608		4.529	.000		
RPWP	.396	.174	.322	2.270	.027	.792	1.262
RPS	-.029	.105	-.039	-.272	.786	.792	1.262

Multicollinearity testing using SPSS 25 is done by looking at the value of the Variance Inflation Factor (VIF). According to [1, 17] multicollinearity occurs if the VIF value is greater than 10. From Table 12 above, it appears that the VIF for the Taxpayer Understanding variable and the VIF for SAMSAT Services with the SAMBARA application is 1.262 which is smaller than 10. This means that there is no multicollinearity between the variables independent in the regression model.

Discussions

The Effect of Taxpayer Understanding on Taxpayer Compliance

Based on the data analysis above, it can be seen that the understanding of taxpayers affects taxpayer compliance. These results agree with the research of [12, 18-21] which states that taxpayer compliance has a positive effect simultaneously and is significant by the variables of taxpayer understanding of tax regulations, tax awareness, quality services and tax sanctions. This finding shows that many taxpayers understand and understand their rights and obligations as taxpayers.

The Effect of SAMSAT Services with the SAMBARA Application on Taxpayer Compliance

Based on the data analysis above, it is known that the SAMSAT Service with the SAMBARA Application does not affect Taxpayer Compliance. The findings of this study indicate that the activities provided to assist, prepare and administer motor vehicle taxes with the SAMBARA application are still many that taxpayers do not understand[2, 7, 21-23]. Many taxpayers do not understand SAMBARA, it is quite reasonable because SAMBARA is a computer-based application created by BAPENDA West Java which functions to check the amount of obligations of motorized vehicle taxpayers both two-wheeled and four-wheeled in West Java online. The results of this study are different from those of[1, 12, 24].

Joint Influence of Taxpayer Understanding and SAMSAT Services with the SAMBARA Application on Taxpayer Compliance

There are four indicators of taxpayer compliance, namely fulfilling tax obligations by applicable regulations, paying taxes on time, taxpayers meeting the requirements in paying taxes, taxpayers being able to know the payment due date and indicators having a good average score of 4, 18 with an interval of 3.40 – 4.19.

Based on the results of the validity and reliability test of the questionnaire, as well as the classical assumption test and multiple regression analysis that this study is in line with previous research and the results of the respondent's data processing show that it is by the taxpayer compliance indicators, therefore the understanding of taxpayers and SAMSAT services with the SAMBARA application affects motor vehicle tax compliance in Cimahi City.

Conclusions and Suggestions

Conclusions

Based on the results of the analysis and discussions above, it can be concluded that: (1) Taxpayer's understanding has an effect on Taxpayer Compliance, (2) SAMSAT Services with the SAMBARA Application has no effect on Taxpayer Compliance, (3) Taxpayer Understanding and SAMSAT Services with the Application SAMBARA together have an effect on taxpayer compliance.

Suggestions

Based on the conclusions above, the researchers suggest: (1) The Director-General of Taxes needs to continue to provide education about taxation to the public so that taxpayers understand more about taxes and the benefits of taxes for development, (2) SAMSAT Cimahi City needs to continue to socialize the SAMBARA application to taxpayers. taxes so that they better understand and be skilled in using the SAMBARA application. Socialization needs to think about aspects of communication facilities, and the desire of staff to help taxpayers, (3) further research with independent and dependent variables is the dimension of Taxpayer Understanding, SAMSAT Service with SAMBARA Application, and Taxpayer Compliance.

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